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CONTENTS

INTRODUCTION

The papers in this issue were presented at the annual meeting of the Afghanistan Studies Association (ASA) under the title of "The Emerging Legal System of the New Republic of Afghanistan and its Effects on Social and Economic Structures of the Country" in a co-sponsored session of the annual meetings of the Middle East Studies Association (MESA) held November 10-13, 1976 in Los Angeles, California.

The new laws promulgated over the past three years are built upon the prevailing social structural conditions in Afghanistan. However, the laws are also intended to reform these conditions. Optimal legal criteria, influenced by international standards, are established. Yet the operational frameworks of these laws must rest on the prevailing conditions in the country. In sponsoring this session the purpose was to offer analyses of the new laws when they are operating as a planning mechanism through which reforms are being introduced. The papers are arranged in alphabetical order.

The first paper, by Dr. Christopher J. Brunner, University of Pennsylvania, discusses the Land Reform and the Graduated Land Tax Laws of 1975. The two commonly agreed main problems in the agricultural sector of the Afghan economy have been low yields in output and tax revenues. The discussion in this paper indicates the manner in which these laws are intended to offer reforms in the size distribution of land holdings as a mechanism in raising output and in generating greater tax revenues through the new tax structure. These laws are intended to serve broad goals set up on agrarian reform in the current seven-year plan. They are also intended to promote social justice. Given the complexities with which these laws will operate in the traditionally oriented agriculture sector of the Afghan economy, Dr. Brunner thinks that their results will depend on public response as well as efficient administration in the provisions of these laws.

The second paper, by Prof. Graham Kerr, SUNY-Buffalo, discusses the issues relating to the Statistics Law of 1975. The paper raises many issues which constrained the collection, processing and use of statistical information before the 1975 law. It also points out the need for this type of information not only for the ordinary functions of the different government agencies but also for communication with foreign agencies in their support of projects in Afghanistan. The Law established the Central Statistics Office with its many-faceted functions in the collection, processing and coordination of statistical information for all sectors. Statistical information is to be made available for domestic use as well as for use by international agencies. Through the provisions of this law many of the earlier constraints on the availability of statistical information are eliminated. Nonetheless, Professor Kerr argues that the fact that statistical information is a service to the community must be emphasized and operational provisions for the wider use of this type of information should be made available.

The final paper, by this writer, discusses the Foreign and Domestic Private Investment Law of 1974 - its purposes, coverage, incentives and possible impact on private investment activity. This law aims at raising the proportion of total investment by the private sector. It also encourages export promotion and import substitution in that sector. Some incentives for investment are found to be beyond the provisions of a similar law of 1967. The fact that the new law minimizes uncertainty in economic policies of the Republic toward private investment, coupled with its broad-based provisions covering tax incentives, guarantee, preference to

domestic products in government procurements and equal investment opportunities to all nationals should raise the rate of private investment in the current planning period.

Translated versions of the discussed laws are given in the appendix.

It should be pointed out that the views expressed in these papers are the views of the authors and not necessarily those of the sponsoring associations.

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NEW AFGHAN LAWS REGARDING AGRICULTURE

Christopher J. Brunner

> Čē ān ī pāy 10 ud sar 3 ud čašm 6 ud gōš 6 ud dumb 2 ud gund 3 ud dast 2 ud wēnīg ; 3 ud srū 4 ud pušt 3 ud hamāg gēhān zīwišn ud dārišn az ōy ? Ēn gāw-ē yuxt ast ī abāg mard-ē kē kār ī warz kunēd
>
> What has 10 feet, 3 heads, 6 eyes, 6 ears, 2 tails, 3 pairs of testicles, 2 hands, 3 noses, 4 horns, and 3 backs, and the life and support of the whole world comes from it? It is a yoke of cattle with a man who does the work of cultivation.[1]

The Land Reform Law (LRL) and the Graduated Land Tax Law (GLTL) of the Republic of Afghanistan went into effect in August, 1976; and their provisions may have significant effects on several areas of Afghan life in the future. In the legal sphere new bureaucratic procedures are created, and provisions are made for establishment of new property courts (see, in the Appendix, LRL, art. 27, 30). The primary court and high court in this system "will settle all disputes relating to land ownership between the individual and the state under the framework of high cassation court and on the basis of the land reform law and similar laws" (Kabul Times [KT] 8/17/76, p.1). This attempt to render legal jurisdiction more specific is an aspect of the laws' political function. That function is to reinforce and clarify the central government's claim to sovereignty over the total land area of Afghanistan and to provide, where necessary, for its administration and disposal. The laws will bring government authority to bear more precisely, and perhaps more strongly, on local agricultural systems and attempt to modify regional social autonomy as economic interdependence increases within the whole country. By rendering the claims of the central government more specific and visible, the laws serve its aspiration toward national cohesion and integration--goals often invoked in the rhetoric of the republic.[2] The laws promise to have considerable economic (and some wider social) impact, which will certainly entail considerable benefit to the government. However, the distribution of effects on the rural people, especially the small farmers, is less easily predicted and may not be uniformly helpful.

The laws form part of an agricultural policy which has ambitious aims of modernization, higher productivity, and the supplying of raw materials to industry. These aims are summarized in the First Seven Year Economic and Social Development Plan 1355-1361 ([Plan], Ministry of Planning, Kabul, 1355, Vol. I, p.61) as:

> To increase agricultural output, in order to achieve a higher national income.
> To raise food production, particularly wheat,[3] and the production of industrial raw materials.
> To increase foreign exchange earnings through increased export of agricultural raw materials as well as through import substitution of manufactured goods based on agricultural produce.
> To improve standard of living of the farmers and bring about more equality in income distribution.
> To increase Government revenue and encourage greater par-

ticipation of this sector in the national capital formation.

The role envisaged for the LRL in the republic's comprehensive plan is that of effecting social change, which (it is thought) will also contribute to the plan's economic efforts. Of some interest as a commentary on the LRL are the Plan's following remarks (I, p. 63):

> Land reforms will take place as an important step towards introducing basic institutional changes in Afghanistan's agriculture. These reforms are principally aimed at preventing social and economic injustice and at regulating human relations for the benefit of the majority, based on democratic principles. By implementing land reforms, inefficient methods of production and farm management will be improved and employment opportunities for thousands of people will be created in productive fields. At the same time the land reform programs will do away with the partitioning of the land into small unproductive units and also with the unjust distribution of irrigation water.[4] These reforms will be based on scientifically sound criteria and will be carried out through social and infra-structural programs aimed at creating a prosperous society. In order to complete these reforms successfully, the necessary organizational apparatus will be created and regulations brought into effect. The activities of the Cadastral Survey[5] and the Rural Development Department,[6] which will perform important functions in the area of land reforms, will be adjusted to the requirements and priorities of the land reform program.

The LRL's actual provisions have been discussed at length, in another study, in the context of their prospective contribution to rural development.[7] Their particular benefits and problems may be summarized as follows. (a) The LRL regulates the distribution of state-held or acquired land to landless farmers, as well as to nomads who will hopefully wish to be farmers, in small holdings (art. 12---13).[8] (b) A definite, if generous, ceiling is established for holdings of various types of land; and provisions are made for expropriation with compensation, of excess land from large holdings (art. 2-6). (c) The Agricultural Development Bank is urged, if somewhat vaguely, to develop new programs to meet small farmers' credit needs; and cooperatives are endorsed (art. 21, 32, 35).[9] On the other hand, certain aspects of the LRL are likely to give rise to problems which counteract the law's social aims: (a) It saddles the new farmer with substaintial obligations in installment payments and interest (art. 22, 36); the new farmers must also contend with repayment of his production loans and, after a three-year exemption, with payment of the land tax. Existing institutional credit facilities are not sufficient to cope adequately with the small farmers' credit needs; and there exists the danger that new farmers will fall into traditional patterns of debt and so be obliged to manage their crops according to traditional arrangements.[10] The government gives itself easier terms of payment of compensation for expropriated land (art. 5, 10). This is perhaps inevitable, given the expense that a land reform imposes on governments with quite limited resources. (b) The law does not attempt to modify tradtional terms of sharecropping and tenancy. This restraint may be viewed as practical on the government's part, a measure of caution against attempting to do too much at once to modify rural society. But the neglect of improvements in tenure security impedes the desired modernization of production; the

initiative of non-owning cultivators is discouraged, since their share of profit from any improvements is likely to be small.[11] (c) The Agricultural Development Bank is made the government's agent for collection of installment payments and interest (art. 34). Hopefully this considerable function will not divert the Bank's administrative resources from the important area of small farm improvement. Given the limited availability of trained personnel, it is probably unavoidable that this new duty should be added to the Bank's existing ones.

One may inquire of the LRL whether, during the unstable period of anticipated technological change in Afghan agriculture, it will function to enhance social equity; this is another explicit ideal of the republic (see e.g., the references in footnote two). That is, how will the law affect the social relationships which are involved in the production process, how affect income distribution in the agricultural sector, how change access to improved farm inputs for all farmers? The government's encouragement of farm modernization and favorable view of mechanization[12] will find its readiest response among larger, more prosperous landowners. The LRL may be seen as proposing a modest restraint to the consequent probable widening of income disparities in the agricultural sector. But the overall social effect of the law, will not be determinable for some years. The period of the seven-year plan (to March, 1983) will be occupied with completion of the Cadastral Survey (Plan, I, p. 249), preparatory to the full inforcement of land reform. For the time being, measurement of the appropriateness of the LRL's provisions must rest with observation of the newly settled families and their economic success or failure.

The GLTL is likely to reinforce the LRL, whether in affecting reform or in reinforcing the existing division of labor and its reward. The economic significance of the law is great. Fully implemented, it will have great productivity; and so it plays an important part in Afghan fiscal policy and development planning. Income from agriculture--the sector which contributes over half of Afghanistan's GNP[13]--forms a considerable resource which, in recent years, has been drawn on only lightly by government tax policy.[14] The GLTL is intended to extract from agriculture a revenue proportional to its role in the country's total economy. It is projected that the government's total revenue from taxes on immovable property during the seven-year plan will increase 553.8% over the revenue estimated for the years 1348-54 (Plan, II, p.4). Although the government will continue to rely heavily on indirect taxes,[15] the land revenue will considerably assist the internal financing of both agricultural and industrial development.

From the point of view of tax administration, the obtaining of revenue from agriculture by means of a land tax has much to recommend it. A land tax seems Afghanistan's only practical choice (alternative to the ancient devices of a gross-produce tax and head tax); since application of an agricultural income tax, always a difficult task, is clearly beyond its present capabilities. The law promises uniform and certain levies on all agricultural land; in practice, this would spell an emphatic reform of the present situation. But implementation of the law and collection of revenue in the woleswalis is conditioned by the same fundamental labors which confront the LRL--the classification and registration of agricultural lands. Thus the steps preliminary to land reform are listed as: "filling up of declaration forms, classification of land, registration of the results in the main books of finance and land, settlement of legal cases and land ownership" (KT, 7/10/76, p.1). The declaration form (see GLTL, art. 7) reproduced in the appendix illustrates the extenisve record-keeping required for both these laws (see GLTL, art. 2) while tables one and two provide the standards

by which an individual's various plots will be classified and the ultimate tax obligation calculated. The complexity of the process would seem to offer considerable scope for dispute between officials and landowners; and the GLTL, to an extent, anticipates such problems (e.g., art. 25). Since October, 1976, provincial auditors have been steadily occupied in explaining the law, distributing and collecting declaration forms, and beginning the collection of the land tax (as regularly reported in short notices on p.1 of the KT).

The GLTL, like the LRL, is given a social context by the republican government:

> Land tax, which has constituted a small portion of the total government revenue so far, will be enhanced through a progressive tax system. Such a tax system will be based on the principles of land productivity and equity so as to encourage production and agricultural development and to maintain social equity and justice. In order to implement this kind of taxation, such steps will be taken which prove to be conducive to the creation and growth of agricultural institutions, particularly co-operatives.[16] In order to establish justice with respect to the distribution of water and to prevent unnecessary waste, sound regulations will be enacted and clear procedures followed (Plan, I, pp. 63-64).

It is difficult to determine whether, among its economic effects, the GLTL will stimulate any shifts in the allocation of productive factors at the farm level. (It may well sharpen farmers' awareness of market and monetary issues generally.) One of the law's purposes is to provide incentive to production. The practice of speculating in land investment (particularly in the vicinity of Kabul and other cities) while leaving the fields uncultivated is discouraged by the land tax; and it is hoped that landowners will be moved to minimize the impact of the tax by expanding and modernizing production. The law's intended universality and its graduated features are steps toward tax fairness. The latter are chiefly displayed in Table Two. Further progressivity is established by art. 28; in determining the taxable holding (i.e., the total holding minus the exempted percentage), the tax auditors are to consider the various plots owned by different members of one family as a single unit.

A problem in any land tax is its inelasticity. Tax demand is not to vary with normal fluctuations in farm income as conditioned by weather and by price variations; for rates are tied to the land and not directly to net income. Thus, over a period of time, a land tax will place disproporionate pressure on small and subsistence farmers; and if it impels them toward debt, it counteracts the social intentions of the law. The Afghan GLTL does provide for tax relief in the case of extensive crop damage due to natural disasters (art. 21-22). It is also tied to a policy of price stabilization (Plan, I, p.60; on the wheat prices set for the current year, see KT 5/31/77, p.1). Whether these provisions are sufficient to stabilize small holdings remains to be seen. The law may have to be supplemented by some further form of response to income determinants.

The issue of tax incidence arouses some misgivings about the law. Given the distinction between "owner" and "payer" in art. 2, nothing prevents the depositing of a disproportionate share of the tax burden on tenants and sharecroppers. If the owner's profit from his share of the crop is left relatively untouched while an additional obligation is placed on those already near the subsistence level, the government's goal of social justice and a sound rural economy will retreat rather than draw near. The law would, moreover, turn out to be inefficient. It would serve to multiply traditional debt (which would be a profitable area of investment for the landowner) rather than to collect a share of profit savings. The landowner's economic and social position would be further enhanced. And he would not necessarily be motivated by the law to make improvements which increase productivity. Only the prospect of higher profits through improved inputs and/or mechanization need do so.

The new agraian laws may be viewed as initial steps in the attempt to change rural Afghan society and to re-define the relationship between central and provincial governments. The precise effects of the laws may vary considerably, depending on the extent and consistency of their enforcement and on the enactment of further regulations, which will inevitably follow. The Agricultural Development Bank will have a considerable role in determining the relative benefit and harm which may be occasioned by the new laws. The Bank can work closely with the Rural Development and strongly encourage the new cooperatives; it might assist small farmers to maximize their self-interest through intensified farming practices, improved market access, and use of new institutional credit services and other supporting services (such as technical and financial guidance). Such a role for the Bank is in accord with the sentiments of the Plan's discussion of agriculture, but it demands a considerable, continuing investment in education and technical training and must thus be tied to the comprehensive planning of educational reforms. The functions of the Bank during the seven-year plan will be:

> Participation in the development of agricultural production. Expansion of credit and services and improving loan procedures. Participation in the development of cooperatives and agricultural institutions (Plan, I, p. 75).

Their fulfillment will require strong government encouragement, as well as the local officials' and administrators' empathy with the farmers, enthusiasm, and initiative. The danger lies in the possibility that the government may become so concerned with the mechanics of revenue collection (and the tie-in of that revenue with industrial development) that it will sacrifice, willingly or unthinkingly, the long-term economic growth and social wellbeing of the small farmers who compose the great mass of the Afghan nation.

F O O T N O T E S

1. The Middle Persian Text, Mādiyān ī Yōšt ī Friyān, III.64, 82 ed. and tr. in Destur Hoshangji Jamaspji Asa and Martin Haug, The Book of Arda Viraf, Bombay-London, 1872.

2. For example, in President Daud's speech to the Great Jirga called to ratify the new constitution (KT 1/30/77, p.4 [labelled 3] and his message upon the publication of the Seven-Year Plan (KT 1/26/77, p. 1).

3. The plan calls for a 23% total increase in wheat production by March, 1983 over the figure for 1354/1975 (see Plan, loc. cit., also KT, 10/27/76, p.1). The first year of the plan (1355/1976-77) saw a 2.96% increase in agriculture production (KT, 3/27/77, p.1); but the second year began with sparse spring rains, rendering the prospect for further increase during the current year uncertain (KT 5/31/77, p.1). The proposed rate is nearly double the actual rate achieved in the years 1347-54 (Plan, I, p.7).

4 Just how consolidation of plots into single holdings is to be equitably effected has not yet been explained. It may be expected that efforts in this direction will meet with quite variable results, depending on local custom and social patterns. Cf. the diverse village responses to the Iranian land reform program, as observed in A.K.S. Lambton, The Persian Land Reform 1962-1966, Oxford, 1969.

5. The vast work that remains to be done in determining actual landholdings is further facilitated by the Land Survey, Clearance, and Registration Law, which was published in the Offical Gazette of 13 Sunbula 1355 (KT 10/13/76, p.1).

6. On the various rural development projects undertaken in 1355, see KT 11/23 and 24/76, p. 3; 12/25/76, p. 2; 2/7/77, p. 1. For 1356, see: KT 3/8/77, p. 4;; 4/5/77, p. 3; 5/30/77, p.1.

7. C.J. Brunner, "Afghanistan's Agrarian Policy," to be published in the papers of the Conference on Rural Life in Afghanistan: the Prospects for Development (Held under the auspices of the Center for Afghanistan Studies at the University of Nebraska at Omaha, September 23-26, 1976).

8. A total of 5,400 families have reportedly been settled since the inception of the Republic. (KT 1/31/77, p.2).

9. The number of agricultural cooperatives reached 102 during 1355 (KT 3/27/77, p. 1). They were advanced 32 million afghanis in credits and advanced payments by the Agricultural Development Bank and marketed products with a total value of one billion afs. (KT 3/19/77, p.1; 3/26/77, p. 2).

10. The need to innovate in the management of credit (especially in

relation to the cooperatives) is recognized in the seven-year plan. "Improvement will be made in the legal basis and procedures for the payment of agricultural loans so that farmers, especially the small ones, should be able to take advantage of modern facilities without complication and delay" (Plan, I, p.65).

11. The Plan (I, p. 60) blasts the traditional tenure system but without stating any intent to change it. The context suggests a belief that modernization will bring reform in its train.

12. During the first nine months of 1355, 164 tractors and 52 water-pumps were purchased through the Agricultural Development Bank's extension of 53 million afs. credit (KT, 1/31 and 2/10/77, p. 1).

13. According to the Plan (I, p. 6), 56% for the year 1354. On the GNP, cf. Maxwell J. Fry, The Afghan Economy, Leiden, 1974, p.49; Hamidullah Amin and Gordon B. Schilz, A Geography of Afghanistan (Center for Afghanistan Studies, University of Nebraska at Omaha, 1976), p. 61.

14. On the advisability of an agricultural tax, see discussion in Fry, op. cit., pp. 172-79.

15. See table in Plan II, p. 4. President Daud is said to have voiced a preference for the levying of direct taxes (mentioned in KT 3/17/77, p.2).

16. GLTL, art. 14, specifies tax reductions for members of cooperatives.

THE IMPLICATIONS OF THE 1975 STATISTICS LAW FOR THE DEVELOPMENT OF AFGHANISTAN

Graham B. Kerr[1]

A review of the literature concerning Afghanistan shows a paucity of numerical data and constant apologies regarding the validity of those figures that are provided. (Wilbur, 1962, p. 33; Gregorian, 1969, p. 10, IBRD, 1969). Even the most basic demographic data are cause for concern (Adamec, 1973, p. X; Dupree, 1971, p. 1; 1975, p. 397; Smith and others, 1973, p. 12), as are more sophisticated indicators needed by economists (Fry, 1974, pp. 17, 25), development planners (IBRD, 1969; RNA, 1972, pp. 85-88; Noorzoy, 1976, p. 761), and health planners (Fischer, 1968, p. 77). The dearth of data makes the description and analysis of societal changes difficult for scholars and researchers. It also strains the relationships between the Government of Afghanistan (GOA) and some of the international and bilateral donor agencies. In order to show their own political constituencies and funding sources that their money is being effectively used, the donors request considerable amounts of data, usually numerical, from their planning associates in the Government. There is a growing trend among donors to make the release of further funds conditional upon information which indicates that projects are proceeding on schedule and having the desired effects upon development of the country.

This growing concern with statistical data gave rise to a number of efforts to improve the situation between 1965 and 1970. The Ministry of Interior initiated a program that was to lead to a census of the country, and with help from the United Nations they did complete a census of the greater Kabul area in 1965. Unfortunately the program did not progress beyond this point. Meanwhile several other ministries, such as Planning, Agriculture, Education, Health, and Housing and Town Planning were conducting their own surveys.[2] In spite of these efforts Robert Nathan Associates wrote in their final report in 1972:

> Shortage of statistics has continued to be one of the principal deficiencies facing the RGA. There has been no serious and sustained program to collect and analyze the data that are the prerequisite to economic planning and programming and implementation. (RNA, 1972, p. 85).

The situation, found by this author in 1971, during the early stages of the implementation of the Afghan Demographic Studies project, and described in more detail in Schiro's excellent report, was characterized by the following major problems:

1. "Statistics" had had no constituency. There was no organized body of government officials, or concerned citizens, crying out for better figures about their affairs and programs. Ministry personnel tended to work with little or no statistical data for their planning purposes. They spent very little time analyzing and monitoring trends, and only became concerned about a lack of information in crisis situations (RNA, 1972, p. 86).

2. There was no statistics policy which established guidelines and criteria for deciding the priority areas for collection of information. Too often figures were published because they were available from the administrative records and little thought was given to evaluating the data.
3. The collection of information had no legal basis. There was no law outlining the rights and obligations of the statistics collectors and their respondents. The obligations of respondents to answer and of collectors to respect the privacy of those respondents and treat their answers confidentially were not spelled out anywhere.
4. Statistical functions were badly organized and administered. There were some 25 statistical cells in the government, and there appeared to be very little coordination among them to avoid duplication of work (Schiro, 1970, p. 5).
5. Because of the low priority placed on numerical information, budgets for statistics tended to be minimal. Often funding was only sufficient to pay the salaries of the staff of the units; and there was nothing to pay for data collection, analysis, and reporting.
6. There was considerable skepticism about the validity and reliability of figures published in the reports from many of the statistical cells. Statistical methods were still in the rudimentary stages of development; few principles from statistical science were applied to the design of surveys and analysis of data. Collection methods were often "casual," and little effort was made to supervise the field work or control the quality of the information collected. Data-processing equipment was of a very simple kind. There was generally very little concern with the validity of the figures published after the data was assembled.
7. The staff of the statistics cells were often not trained in any technical sense, and in some cases the cells were being used to accommodate civil servants waiting between more important assignments. There had been many people sent overseas for training (Schiro, 1970, Appendices VII, VIII); but this practice was not coordinated in any way with the needs of the government. Often the persons sent were not sufficiently qualified to benefit from the training. Also, when they returned, they were often not assigned to positions that allowed them to use any of the skills that they might have learned during training, and consequently even these skills were rapidly lost through lack of use and practice.
8. Little thought seemed to be given to the use of the data that was collected. Often data was given only the most cursory analysis and infrequently published. There are many studies of which the four or five copies of the final report have been lost. In other cases where data has been assembled (for example, in the Annual Survey of Progress, published by the Ministry of Planning), multiple copies have been produced; but little or no attempt has been made to inform potential users that they exist. Consequently they remain in ministry storerooms and are very difficult to obtain.

Generally the situation for statistics looked rather bleak. How these characteristics manifested themselves within one ministry and affected its functioning are described in a report by the Public Administration Service (Schiro, 1970, Appendix VI). The situation described was typical of many other statistical cells,[3] in spite of the concern noted earlier in this paper and some limited actions that had been taken during the late sixties. It had been patently obvious that some radical changes were necessary. Pressure from the Ministry of Planning and the international donor agencies was, at last, having some

impact.

One result of the changed climate was the initiation of the nation's first national demographic and family planning survey which sought to provide some basic demographic data and also train a number of Afghans in practical survey design, data collection analysis and report writing (Kerr and Malikzada, 1975; Kerr and others, 1975).

Also in 1970 the Minister of Planning requested assistance from the United States Agency for International Development in reviewing and redesigning the statistical system. The resultant report outlined a plan of action for the creation of the Central Statistics Office and the formulation of a statistics law. Further, short-term technical advisors from the Bureau of the Census assisted in the drawing up of detailed plans and the Statistics Law. The Central Statistics Office (CSO) began operation during 1974; and the Statistics Law was passed by the cabinet in April, 1974, but was not formally published in the Official Gazette until August, 1975.

Article one of the law seeks to establish a system which reports directly to the prime minister, is responsive to the requirements of the social and economic planners, is centralized and coordinated, and is based upon scientific international standards.[4] Article two describes in some detail the functions and responsibilities of the CSO, which include the normal statistical functions of collecting, processing, and reporting data, the coordination of all resources used for statistics in both the public and private sectors, and the determination of the need for and approval of all foreign statistical advisors in both the public and private sectors. The third article outlines the fields in which the statistical information will be collected. The further articles cover a variety of topics; the most important points are: all statisticians should take a confidentiality oath; respondents (individuals and organizations) are required to answer during enumerations of key topics; the CSO will have its own budget authorization; a professional statistical commission will be established to advise the CSO; an organizational structure is outlined; personnel in important positions will be appropriately qualified; information will be published and the CSO will exchange data with the UN and other international agencies.

The law goes a considerable way towards ameliorating many of the problems mentioned earlier in this paper. Basically it provides an organization, a budget, and a legal base for the CSO's operation. It places the office in the Prime Ministry, close to powerful decision-makers, which puts it above inter-ministerial bickering and rivalry and possibly invests it with the authority needed for impact. The law also provides a vehicle for coordinating the scattered national and international resources currently being used in the Afghan "statistics industry."

The law appears to provide the framework for significant development of statistics, but it does not guarantee it. It provides many of the mechanisms through which a statistics constituency can be developed by the CSO which will ensure its continued access to the resources needed to develop further. Passing the law is, perhaps, the easy first step in this process; completion of the process will depend much more on the ability and competence of the personnel assigned to the CSO who have the job of operationalizing and implementing the intent of the law. Before discussing implementation let us take a critical

look at the law as it stands.

Perhaps the most serious problem with the law is that it fails to point out strongly enough that the CSO is a service system. It is a tool to be used by society to help it provide better levels of living for its members. The first objective in the law (Article 1.A.) states that it plans to provide a system to help guide and direct economic and social affairs; but it is not clear from the remainder of the law, which tends to stress the CSO's coordinating and collecting functions, how government policy and guidelines are to be transmitted to the CSO's leadership.

A statistical commission with an advisory role is proposed (Article 14), to be appointed upon the suggestion of the head of the CSO, with the approval of the prime minister. It would appear that the head of the CSO could, if he so wished, ignore the recommendations and suggestions of the commission. Their suggestions are implemented only after the approval of the CSO's head. A much stronger mechanism for providing the CSO with policy guidelines is required. A commission, appointed by the cabinet, under the chairmanship of a deputy prime minister, with members drawn from the principal generators and users of statistical data might provide such a mechanism. The CSO would be the executive secretariat of this commission, but would only act on major programs after the approval of the commission. This might help to ensure that the GOA's statistical operations are not dominated by the whims and wishes of the person who happens to be head of the CSO at any particular point in time.

We also find little in the law about the use of the data to be generated by the CSO. It appears that publication of the information is the final step, and that this will magically ensure that it will be used for the guidance of economic and social affairs. In a country where a dearth of numerical data has been the norm, people are used to making decisions without data; and they have not been trained to use statistical information in their deliberations. Consequently the CSO should be involved in extension programs to inform potential users of the newly available data and also instruct them on how to effectively utilize the information.

Other areas where the influence of the person appointed to be head of the CSO are a little strong, are the concern with the private sector, approval of all other statistical programs and foreign advisors, and the issuance of permits for publication of "the collected data and information of the various activities and sectors of the country" (Article 5). It is doubtful if the private sector would stand for much interference from a fledgling institution, and ministries of the government would probably consider approval of some of their statistical programs and advisors (particularly in statistical areas where their needs were not being met by the CSO) and interference in their internal affairs. These provisions in the law might be softened to reflect an advisory concern which concentrates on providing evaluation of the technical competence of activities and advisors. The issuance of permits provision will, of course, cover everything that is published about the country; and it needs to be made much more specific to reflect the CSO's concern with statistical data. Also it might be easier for the CSO to review material and issue a statement regarding the technical competence of the reports, rather than appear to censor material with which it might not agree for reasons not related to statistical methods used to produce the reports.

Another area of concern regarding the law is the list of topics in which information is to be collected. In Article 3 there is a list of topics, but no priority is assigned to the list. There is no explanation for including some areas but omitting others (education is missing, for example); nor is there any indication of the kinds of data to be collected in each area. The list represents traditional concerns of statistics offices, and a debate has been going on for some time concerning the adequacy of these measures for assessing the changes in level of living of the majority of the people in a country (Dasgupta and Seers, 1975; Seers, 1972; Olson, 1969). GNP and per capita income may be increasing steadily while the proportion of the population that is hungry, poor, and destitute may also be increasing. It might be well for the Government of Afghanistan to incorporate into its statistical system social indicators, e.g., in the area of education, which will provide fuller means for measuring the people's wellbeing.

The CSO is now entering its fourth year of operation, but progress in implementing the intent of the law has been, at times, erratic and slow. It obviously is too much to expect a bureaucratic system that produced the 25 scattered cells to change overnight and produce a superbly functioning and efficient statistical office. There have been serious problems regarding the use of resources developed in other ministries and of the technical assistance provided by donor agencies.

The implications of the law for the development of Afghanistan are considerable. The law allows the collection of statistics to be done carefully and accurately, it provides the major components needed by the system. It is pointed out in the paper that the mere presence of new more accurate figures will not automatically lead to social and economic development. The figures have to be used, combined with other sources of data (Kerr, 1976; Mirzard, 1975; Miller, 1973) and fed into the social and economic planning and monitoring systems of the government. The implementation of the law and the use of the data depends much more on the energy and devotion of the people in the government than upon the mere passing into law of a new statute.

FOOTNOTES

1. Graham B. Kerr, Ph.D., Assistant Professor of Sociology, State University of New York at Buffalo, and Research Associate of the Center for Afghanistan Studies, University of Nebraska at Omaha was, from 1971 to 1975, Chief of Party of the Afghan Demographic Studies Advisory Team from SUNY at Buffalo. This team assisted the Ministry of Planning, the Central Statistics Office and the Afghan Family Guidance Association conduct Afghanistan's first National Demographic and Family Guidance Survey as well as a series of family planning research studies.

2. For further details of these and others surveys see the comprehensive report by Schiro (1970), and another by Dupree (1971).

3. It must be mentioned that a few of the cells of the Ministries of Education and Agriculture performed creditably and provided their Ministries with useful information.

4. The 1975 Statistics Law was published in the Official Gazette of the Government of Afghanistan in August 1975. An English translation was published in the Kabul Times of August 21, 1975, and was reproduced in the Afghanistan Council Newsletter of The Asia Society, Volume III, Number 3, 1975. See a copy of the law in the appendix. The original draft was produced in English. It was then translated into Dari and passed through the legal processes, with amendments made in Dari, and into law. This version was translated for the Kabul Times by people who had not seen the first draft, and this may explain some of the awkward English and unusual punctuation.

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AN ANALYSIS OF THE AFGHAN FOREIGN AND DOMESTIC PRIVATE INVESTMENT LAW OF 1974

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I Its Nature, Purpose and Application

The intent of the new investment law of the Republic of Afghanistan is to encourage domestic and foreign private investment in order to stimulate output, employment and, in general, capital formation toward a more rapid development of the Afghan economy. It is clear through this law that part of the economic policy of the New Republic is to maintain and encourage private enterprise. Although public enterprise will undoubtedly take on a greater role in the total output and employment of the country as it again gathers momentum under the launching of new long term plans, it is obvious that the new economic policy of the government as it pertains to investment activities represents an extension of the previous practices under the investment law of 1967. The new law clears up any uncertainties that might have existed on the expected role that private investment can play since the revolution of 1973.

In general the aim of encouraging the inflow of foreign private capital has been to supplement the supply of domestic capital and to reduce the need for direct government to government capital assistance. The latter has become quite burdensome on the Afghan economy in that its repayments take up over a third of total annual export earnings. Foreign private investment in Afghanistan will add to a general international indebtedness of the country but it will not have the same burden and urgency of repayment as the foreign loans have had. Only when repatriation of profits from foreign private investment becomes so large as to exceed the inflow of foreign investment will a similar balance of payments problem emerge. However, this case is a long run hypothetical situation which need not occur since profits may be reinvested in Afghanistan rather than largely repatriated.

It should be added, however, that private capital and official capital assistance are substitutable in a limited sense. More specifically, they substitute for one another in creating (or using) foreign exchange and for purposes of meeting deficits in the balance of payments created, for example, by excess demand for imports. However, in the Afghan economy, foreign private capital and official foreign capital assistance are not substitutable in their end uses since they serve different purposes. Official foreign capital assistance, both from capitalist and socialist countries, has been applied to build the infrastructure - the telecommunication, transportation, irrigation canals, hydro-power, education and health facilities. Thus, much of the foreign assistance has been spent on the needed base for the expansion of the economy's output. On the other hand, encouragement of foreign private investment is aimed at strengthening the market system which will produce consumer goods and services in the economy. It will also add to productive capacity in the private sector. The inflow of capital goods made possible through foreign private investment or through official assistance equally imports new or extended technology otherwise not available in the domestic economy. In this respect the two types of capital inflows perform similar functions.

The new investment law details what the desirable characteristics of private investment undertaken by Afghan or foreign nationals are. The Investment Committee, composed of five ministers and headed by the minister of planning, in approving investment projects will give preference to those which will ful-

fill most of the following criteria: viz; private investment shall use domestic raw materials and products whenever possible; it shall give preference to employing Afghans; it shall provide for import substitution when such substitution of domestic products for imports can be made; the new enterprise generated by private investment shall carry out export promotion of its product and, finally, it shall attempt to maximize value added in the Afghan economy.

Some points on the nature of these goals for private investment need elaboration. First, if private firms maximize the domestic components of materials, products and labor inputs in production and market delivery of their output, then they will have maximized value added and a separate emphasis is unnecessary. However, it may be that a given product requires several stages of processing and production and, in some stages, domestic materials and labor cannot be used. Then the stated purpose of maximizing value added seems to be that private firms shall carry out as many stages of processing and production as possible in Afghanistan so that the sum of the value added is maximized. Second, the product of a new enterprise may be a purely domestic good, or it may be exportable if the country gains a comparative cost advantage, or it may be an import competing good. Clearly the same product cannot fulfill all these roles simultaneously. Since new enterprises will generate tax revenues at some stage, particularly if the new product turns out to be exportable or substitutes for imports, it will have generated foreign exchange (when exportable) and reduced the demand for foreign exchange (when import competing). Thus it seems that any of these categories of products will fulfill the investment criterion that the investment law will take into account. Since the law does not make a statement about whether foreign investment leading to the establishment of a new enterprise which will compete with established domestic industries will be permitted, it can be safely assumed that the Investment Committee will probably not favor such a situation. This may be an issue which the Committee may consider in the future. At present it does not form a point of concern.

Foreign long term capital inflows into the Afghan economy may consist of direct investment which is characterized by the establishment of production units by foreign investors. Or such capital inflows may come in the form of portfolio capital consisting of purchases of long term securities of Afghan enterprises. In either case the investment law sets a limit of 49% ownership of any enterprise by foreign investors. Thus the law will not permit foreign nationals to wholly own or operate any enterprise. The absolute size of foreign and domestic investment is not limited. This is implied by the schedule of registration fees in Appendix A which sets a limit to these fees for investment above Afs. 50 million.

In the establishment of new industries and in each investment project that may go to the Investment Committee for approval, the law is quite explicit in giving equality of treatment to foreign nationals with Afghans. Moreover, article IX of the law provides for equal treatment of all foreign investors from any country source. However, since article XIV does not permit ownership of shares by foreign governments or their agencies then, in effect, the law is directed toward foreign investment from the capitalist countries.

II Incentives for Private Investment

Investment decision making in general is a function of the expected rate of return from investment. Scarcity of capital in the Afghan economy implies a high rate of return to capital. However, a high expected rate of return, particularly if accompanied by high risk factors, does not necessarily generate a large

volume of private investment. Accordingly, in order to stimulate private investment, the investment law provides a number of incentives for private investment in general and for foreign private investment in particular.

First, investment projects approved by the Investment Committee are exempted from all taxes imposed on commercial transactions. They are only subject to a progressive registration fee which ranges from a small sum of Afs. 3,000 for investments of up to Afs. one million to Afs. 280,000 for investments above Afs. 50 million.

Second, the investment law recognizes the need for a gestation period after the establishment of a new enterprise; it exempts all income of the enterprise from income taxes for a period of four years beyond the first year of producing (output) income.

Third, personal income from dividends distributed by the new enterprise is free from taxation for a period of four years after dividends are declared. However, since an enterprise might delay declaring dividends, a time limit of seven years from the date of the initial investment is set for the tax exempt status of dividend income. It should be noted that in order to encourage private investment outside the Province of Kabul, these provisions on personal and enterprise tax exemptions are extended for two more years.

Fourth, material inputs imported for the new enterprise are subject to low duty rates which will be assigned by the Investment Committee, but in no case will these rates exceed 20 percent of the C.i.f. price. The maximum duty rate applicable to spare parts is 10 percent of the C.i.f., whereas capital goods are permitted duty free. These provisions apply to non-competitive imports. However, if imports for the establishment of new enterprises compete with domestic products, they will be subject to tariff rates set up by the Customs Law.

Fifth, in government procurements, preference is given to the products from the new enterprises. Government departments and agencies are required to purchase domestic goods when the price differential between the domestic goods and competitive imports, inclusive of duty, is 15 per cent or less. This can be expressed as: $P_d \leq 1.15\ (1+t)\ P_i$ where P_d is the domestic price, P_i is the import price and t is the rate of duty applicable on the import product. Thus depending on the height of the tariff on the product in question the domestic price could substantially exceed the 15 percent permissible price differential. It is clear that this policy offers an implicit form of tariff protection for the new import competing products.

In addition to the above general incentives, in the case of foreign investment, provisions for repatriation of capital and income are provided for. After a period of five years, 20 percent of the initial capital and reinvested profits may be repatriated annually at the same exchange rate applicable to international transactions by Afghans. This provision stated in article VII is also applicable to proceeds of liquidation of assets by foreign investors with the difference that these proceeds can be repatriated at the free market exchange rate maintained by the Da Afghanistan Bank. Finally, 60 percent of salaries and wages after taxes of foreign personnel may be repatriated also at the latter exchange rate. Guarantees against expropriation and compensation in case it occurs according to law are provided by article XVIII.

III Controls

The investment law of 1974 is unique in providing for controls of improper activities

through articles III and VI. In the first instance independent auditing of the books of the new enterprises is required on an annual basis. If abuses are found the Investment Committee may abrogate the tax exempt status and other priviliges of the private business concern. If the Investment Committee's action is disputed then a tribunal will decide the matter through binding arbitration.

IV Concluding Remarks.

In general the investment law of 1974 is clear in purpose and leaves no doubt as to the application of its provisions. The incentives provided by this law are within the framework of accepted international practice for inducement of foreign investment. At the outset of the establishment of the New Republic Government, some expectations were developing that the size and areas of private investment would be limited as a matter of policy and, that the controls over such investment would be stringent. Clearly these expectations are not borne out by the provisions of the 1974 law.

The initial reaction to the promulgations of the 1967 investment law was the receipt, approval and launching of a large number of foreign and domestic private investment projects. The general incentives of the 1974 law are more extensive. It can be expected then that a similar increase in private investment activity will follow the current law.

F O O T N O T E

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GRADUATED LAND TAX LAW

CHAPTER I. General Provisions

Article 1. This law is legislated for the purpose of regulating the tax affairs of agricultural land.

Article 2. The following terms used in this law shall have the following meanings:

1. The Owner of the land is the person who has complete legal authority on the land in accordance with a legal document.
2. The Payer is the person in whose name the land is registered in Main Registration Book, Temporary Tax Book, or Declaration Bill and shall have the obligation to pay land tax according to the provisions of this law.
3. Main Registration Book is a book in which is registered the land ownership of the person on the basis of valid documents.
4. Temporary Tax Book is a book used for registering taxes levied on surplus lands and is not recognized as a basis for ownership.
5. Natural events are unexpected catastrophies such as earthquake, flood, drought, plant hazards and the like.
6. Tax Declaration Form is a printed sheet of paper which shall be filled by the tax payer and certified by the certifiers for the purpose of determining and fixing the quantity and quality of each lot of land included in the land holdings of the tax payer.
7. Certifiers are two land neighbours (Pulwan Shareek), chief of the village or district deputy, property officer and technical employee of the Ministry of Agriculture and Irrigation.
8. Land measurement unit is one jireeb which is equivalent to 2000 sq. meters or one-fifth of a hectare.

   The area of land computed on the basis of a jireeb equivalent to 1936 sq. meters shall be amended to the jireeb equivalent to 2000 sq. meters in accordance with (0.968) multiplier.
9. The fiscal year shall be the 12 months of solar year which begins from the first of Hamal.
10. Family. It consists of the head, as food provider, wife and children not reached the legal age and are under direct custody and guardianship of the head of the family. In this family the head is recognized as the tax payer.
11. Plot. It is a land which constitutes the total or a part of the payer's land holdings and is bounded by neighbours' lands, river, public ditch, public road, mountain or state lands.
12. Land holdings area is one or several lots in possession of the tax payer. Land holdings area can be in the forms of plots of land in one or several tax zones.

Article 3. Land tax is a right which the state secures from the payer on the basis of the graduated tax system in accordance with the provision of this law.

Article 4. Each plot of land holdings included in the

Declaration Bill of the owner and payer is graded according to the contents of table No. (I). For this purpose all agricultural lands are divided into three categories and seven grades.

Article 5. The ownership of owner's land holdings can be transfered, partially or totally, to another person, on the basis of order bearing documents, with due explanation as to the quantity and quality of the land registered in the Main Land and Tax Registration Books after the owner meets all his tax obligations.

Article 6. The ownership of land taxed temporarily can never be transfered until the results of the land survey and Land Final Clearance are obtained.

Article 7. The payer and the owner shall have the obligation to fill the land Declaration Forms, annex III, distributed to him through the respective tax zone and declare his land holdings area in lots and complete them within the period declared by the Ministry of Finance and submit them to the respective zone.

CHAPTER II. Specification and collection of tax.

Article 8. The total area of land holdings of a tax payer is determined from the Declaration Bill and the Main Land and Tax Registration Books.

Article 9. For the purpose of determining and classifying graduated taxes the grade of each lot of the land holdings of the tax payer is amended to first grade land on the basis of multipliers as follows:

1. First grade land 1.00 multiplier
2. 2nd grade land 0.85 multiplier
3. 3rd grade land 0.67 multiplier
4. 4th grade land 0.40 multiplier
5. 5th grade land 0.20 multiplier
6. 6th grade land 0.15 multiplier
7. 7th grade land 0.10 multiplier

Article 10. With observation of the provision of Article 9 of this law in computation of graduated tax land with an area of more than ten Beswas (20 beswas is equal to one jireeb) is counted as one jireeb and land with an area of less than 10 beswas is not counted at all.

Article 11. Graduated tax on the total land holdings of the tax payer shall be computed and determined according to Table 2 of this law. The total land holdings are amended to first grade land in accordance with article 9 of the law.

Article 12. In case the tax payer would have several lots of land in one or in several tax zones his taxes shall be computed and collected in the zone where he possesses the largest lot

among his land holdings. The payment of taxes levied on the payer is notified through the said zone to other tax zones where he may have one or several land holdings along with a copy of the Declaration Bill.

Article 13. In case of the absence and death of the owner or the payer the land tax shall be collected from the heirs or their legal advocate in the name of the payer or owner.

Article 14. Claims about the ownership or use of the land cannot postpone the payment of land tax.

Article 15. If the ownership of land is transferred from one person to another during the first or second quarter of the year the yearly tax on the ownership-transferred land shall be progressively computed and collected from the new owner. If the transfer of the ownership occurs during the third and fourth quarters of the year the yearly tax shall be collected from the former owner.

Article 16. Land tax is paid once a year beginning from first of Sunbula through the end of Dalw of the year. The payer may pay all or part of the tax in advance.

CHAPTER III. Privileges and Exemptions.

Article 17. The owner and the payer who own or possess two jireebs or less than two jireebs of first grade land or its equivalent are exempted from tax. Similarly, the owner or payer whose land holding is five jireebs or less than five jireebs of first grade land or its equivalent shall enjoy this privilege. The area of land holdings and the tax exemptions for the graded land are determined as follows:

Grade	area of landings	tax-exempted land
1st	5 jireebs & less than that	2 jireebs
2nd	6 jireebs & less than that	2 jireebs
3rd	7 jireebs & 10 beswas & less than that	3 jireebs
4th	12 jireebs & 10 beswas less than that	5 jireebs
5th	25 jireebs & less than that	10 jireebs
6th	33 jireebs & 10 beswas less than that	13 jireebs and 10 beswas
7th	50 jireebs & less than that	20 jireebs

But the owner and the payer who enjoys the privilege of this article shall be obliged to fill the Declaration Bill and other

forms.

Article 18. State owned lands, public Trust lands and municipal lands are exempted from tax. The complete data on these lands together with description of their areas, quality, and boundaries shall be included in the declaration form, prepared and filled by the respective offices, and shall be submitted to and registered by tax departments.

Article 19. With due consideration to the provisions of Article 17 of this law, 20 per cent tax reduction shall be given to a member of agricultural cooperatives whose land holdings do not exceed equivalent of five jireebs of first grade land. Similarly, 10 per cent reduction shall be given to a member of agricultural cooperatives whose land holdings do not exceed equivalent of 10 jireebs of first grade land. The reduction will be abrogated if and when the members leave the cooperative.

Article 20. The land distributed according to the provisions of this law, under the land reform and settlement program and, likewise, barren state land sold with the object of bringing it under cultivation shall be exempted from tax for the first three years.

Article 21. The owner of an agricultural land which is damaged as a result of natural catastrophies shall be exempted from tax until it recovers and becomes fit for cultivation.

The authority to determine the rehabilitation period for a damaged land within three years is vested with the administrative meeting of the province concerned and the Ministry of Finance. And if this period is proven not enough for the rehabilitation of the land it may be extended upon the proposal of the provincial administrative meeting and agreement of the Ministry of Finance.

Article 22. If the output of the land is totally or partially damaged as a result of natural catastrophies the tax of that year shall be either reduced in proportion to the damage received or exempted after advancing satisfactory reasons upon approval of the provincial administrative meeting and sanction of the Ministry of Finance.

CHAPTER IV. Penal provisions.

Article 23. 1. If the owner or the payer does not pay his land tax until the end of the month of Delv of the tax year he shall have the obligation to pay the following fines in addition to the tax levied:

a. One per cent for each month delayed during the first tax year.

b. Two per cent for each month delayed during the second tax year.

2. If the owner and the payer do not pay their taxes until the

end of the third tax year the crops of their lands shall be put under the government watch and control upon the proposal of the provincial government and the permit of the court concerned. When the crops ripen and are harvested the yields shall be sold by a delegation appointed by the province concerned. And out of the sales proceeds the tax and the fines shall be collected.
3. In computing fines 15 days and more are counted as one month and less than 15 days cannot be counted.

Article 24. If the cause of delay in computation and collection of tax is directed towards responsible officials they shall be prosecuted according to the provisions of law.

Article 25. In case the owner or the payer declares the areas of his land holdings less with an attempt to reduce the amount of tax and/or provides untrue information in a bid to lower down the grade of the land and if this act results in reducing the amount of tax 15 per cent he shall be prosecuted to pay an annual fine equal to double of the amount of tax reduced in each year. If the reduction reaches 15 per cent or more the owner and payer shall be prosecuted to pay yearly fine equal to three times of the amount of tax evaded.

CHAPTER V. Miscellaneous provisions.

Article 26. If land owners including those who may make use of the tax exemption privilege of this law, are indebted as a result of not paying land tax and its fines prior to the enforcement of this law they shall be bound to pay their debts until the end of the month of Delv 1355. Otherwise, they shall be subject to each penalty under this law.

Article 27. The payer is bound to inform the tax authorities concerned of the change made in the grading of his land with the object of taking the following measures:

1. If the grade of land falls down the tax on the newly graded in which the change is made in the grading until it is corrected.
2. If the grade of land rises up the tax on the newly graded land shall be collected from the payer beginning from the fourth year of the change made. Failure to notify the tax officials of the change to a higher grade shall be subject to fine specified in Article 25.
3. Approval of the change to a new grade is of the authority of the provincial administrative meeting.

Article 28. In case the members of a family separately own land, tax shall be progressively calculated on the total land holdings of the family members and collected from them accordingly.

Article 29. The Ministry of Finance is bound to prepare and enforce land tax regulations according to the provisions of this law.

Article 30. With the enforcement of this law other laws and regulations that are contrary to the provisions of this law shall be considered abrogated.

Article 31. This law shall be in force after it is published in the Official Gazette.

TABLE NO. 1. TABLE FOR REGISTRATION OF THE GRADE OF AGRICULTURAL LAND ACCORDING TO ITS CHIEF DISTINGUISHING FEATURES

[index] number of the features	chief distinguishing features of a unit of agricultural land	irrigated (ābī) land	
		category 1: 2-crop irrigated fields, orchards, vineyards, paddy	
		grade 1	grade 2
		details	details
1	2	3	4
1	chief source of water and means of irrigation	(15) ditch, canal from river and spring	(12) kārēz, well, standing water (tubewell and waterpump)
2	sufficiency of water and area under cultivation yearly	(15) an area [of the unit] 50 % and over	(12) an area less than 50 %
3	type of cultivation for 50 % of the area and over	(15) orchard, vineyard, paddy cultivation	(12) commercial and miscellaneous crops
4	type of soil in over half the area	(15) loamy (clay or black-dirt)	(12) sandy, fine-stone
5	contour of the land (over half the area)	(10) level and sloping	(8) terraced on hill or mountain
6	average price of one jarīb	(10) 30,000 [afs.] and over	(8) under 30,000
7	average, wheat-equivalent yield of 1 j. at normal cash value	(10) 50 sēr or 2500 afs. or over	(8) less than 50 sēr or than 2500 afs.
8	distance of a unit with relation to market or center of a wuluswali or alaqadari or to a public (motorable) road	(10) 3 hours or less on foot	(8) over 3 hours on foot
9	gross number and numerical limit of [a holding of a particular] grade of land	(100) 90 - 100 [j.]	(80) 80 - 89
10	tax multiplier	1.00	.85
11	the equivalent of 100 j. grade-one land	100 [j.]	118

irrigated (ābī) land	
category 2. 1-crop irrigated land	
grade 3	grade 4
details	details
5	6
(9) ditch, canal from river and spring	(6) kārēz, well, standing water (tubewell and waterpump
(9) an area 50 % and over	(6) an area less than 50 %
(9) miscellaneous crops	(6) maize, wheat, and barley
(7) loamy (clay or black-dirt	(6) sandy and fine-stone
(6) level and sloping	(4) terraced on hill and mountain
(6) 20,000 and over	(4) under 20,000
(6) 35 sēr or 1750 afs. or over	(4) less than 35 sēr or than 1750 afs.
(6) 4 hours or less on foot	(4) over 4 hours on foot
(60) 50 - 60	(40) 40 - 49
.67	.40
149	250

dry-farmed (lalmī) land		
category 3: dry-farmed land		
grade 5	grade 6	grade 7
details	details	details
7	8	9
(5) over 300 mm. annual snow- and rain-fall	(3) 200-300 mm. annual snow- and rain-fall	(2) under 200 mm. annual snow- and rain-fall
(5) once cultivated	(3) twice	(2) more than twice
(4) flax, sesame, fodder, wheat, barley, cotton	(3) barley, wheat, or fodder	(1) barley or wheat
(4) loamy (clay or black-dirt)	(2) sandy	(1) fine-stone
(3) level surface	(2) sloping	(1) on hill or mountain
(3) over 1000 afs.	(2) 500 - 1000 afs.	(1) under 500 afs.
(3) over 10 sēr or 1500 afs.	(2) 7 - 10 sēr, 350 - 500 afs.	(1) under 7 sēr or 350 afs.
(3) less than 5 hours on foot	(2) 5 - 8 hours on foot	(1) over 8 hours on foot
(30) 24 - 30	(20) 16 - 23	(10) 10 - 15
.20	.15	.10
500	667	1000

TABLE NO. 2. GRADUATED TAX TABLE

number	classification in *jarīb*	total [afs.] net return	graduated tax per *jarīb* in *afs.*	comparative table of graduated taxes	maximum tax in each category
1	1 - 10	15,000	45	450	450
2	10 - 20	30,000	60	450 + 60 x (Y - 10)	1,050
3	21 - 50	75,000	85	1,050 + 85 x (Y - 20)	3,600
4	51 100	150,000	120	3,600 + 120 x (Y - 50)	9,600
5	101 - 200	300,000	175	9,600 + 175 x (Y - 100)	27,100
6	201 - 500	750,000	235	27,100 + 235 x (Y - 200)	97,600
7	501 - 1,000	1,500,000	315	97,000 + 315 x (Y - 500)	255,100
8	over 1,000	-	400	255,100 + 400 x (Y - 1,000)	the appropriate computed amount
				[Y = total number of *jarīb*]	

The above table shows the computation of the land tax in terms of grade-one land.

دځمکی دمترقی مالیی قانون

لومړی فصل
عمومی احکام

لومړی ماده
دا قانون دزراعتی ځمکو دمالیی دچارو دتنظیم په منظور وضع کیږی.
دوهمه ماده
په دی قانون کښی راتلونکی اصطلاحات لاندی معنی لری :
۱ـ دځمکی مالك هغه شخص دی چه دقانونی سند په اساس پر ځمکه پوره حقوقی سلطه ولری .
۲ـ مؤدی هغه شخص دی چه ځمکه داساس او موقتی مالیی په دفترو نو یا اظهار نامو کی دهغه په نوم ثبت وی او ددی قانون داحکامو سره سم دځمکی دمالیی په ور کولو مکلف وی .
۳ـ داساس دفتر دداسی کتاب څخه عبارت دی چه دشخص ملکیت دحکم ور اسناد دو له مخی په هغی کی ثبتیږی .
٤ـ دموقتی مالیی دفتر یواځی دځمکی دما زاد مالیی داندراج دفترډی او دملکیت اساس نه گڼل کیږی .
٥ـ طبیعی حوادث دغیر متر قبه حالاتو څخه عبارت دی لکه زلزله ، سیلاب ، وچکالی، نباتی آفات اوداسی نور .
٦ـ دمالیی داظهار نامی فورمه دداسی طبع شوی فورمی څخه عبارت ده چه دمؤدی دزمینداری دساحی دهری ټوټی ځمکی دتشخیص ،تثبیت، کمیت او کیفیت په منظور دمالیی دتعیین دپاره دځمکی دمالك په وسیله خانه پری کیږی او دتصدیق کوونکوله خوا تصدیقیږی .
۷ـ تصدیق کوونکی عبارت دی له دوه نفرو پلوان شریکانو ، ملك، یا دناحیی وکیل داملاکو دمامور او دزراعت دوزارت دفنی مامور په شمول.
۸ـ دځمکی دساحی واحد مقیاس جریب دی چه د (۲۰۰۰) مربع مترو معادل یا یو پر پنځمه حصه دیو هکتار کیږی . هغه ځمکه چه ساحه یی په جریب چه د (۱۹۳٦) مترو په معادل سنجول شوی وی د(۰،۹٦۸)ضریب په اساس ذکر شوی ساحه دداسی جریب په اندازه چه د (۲۰۰۰) مربع مترو معادل کیږی ، تعدیلیږی .

قانون مالیه مترقی اراضی

فصل اول
احکام عمومی

مادهٔ اول
این قانون بمنظور تنظیم امـــورمالیه اراضی زراعتی وضع میگردد .
ماده دوم
اصطلاحات آتی درین قانون معانی ذیل را دارد :
۱ـ مالك زمین شخصی است که باساس سند قانونی سلطهٔ کامل حقوقی بالای زمین داشته باشد .
۲ـ مودی شخصیست که زمین دردفاتر اساس و مالیه موقت یا اظهار نامه باسمش ثبت ومطابق باحکام این قانون به پر داخت مالیه زمین مکلف باشد .
۳ـ دفتر اساس عبارت از کتابیست که ملکیت شخص بروی اسناد مدار حکم در آن ثبت میگردد .
٤ـ دفتر مؤقت مالیه تنها دفتر اندراج مالیه اراضی ما زاد بوده واساس ملکیت شناخته نمیشود .
٥ـ حوادث طبیعی عبارت است ازحالات غیر مترقبه از قبیل زلزله ، سیلاب، خشکسالی ، آفات نباتی وامثال آن .
٦ـ فورمهٔ اظهار نامه مالیاتی عبارت از ورق مطبوعی است که بمنظور تشخیص و تثبیت کمیت وکیفیت هر قطعه زمین ساحه زمینداری مودی برای تعیین مالیه توسط مالك زمین خانه پری شده واز طرف مصدقین تصدیق میگردد .
۷ـ مصدقین عبارتند از دو نفر پلوان شریك ، قریه دار یا وکیل ناحیه بشمول ما مور املاك و ما مور فنی وزارت زراعت .
۸ـ واحد مقیاس ساحهٔ زمین جریب است که معادل (۲۰۰۰) متر مربع یا يك بر پنجم حصه يك هکتار میباشد. زمینی که ساحه آن بجریب که معادل (۱۹۳٦) متر مربع سنجش شده باشد باساس ضریب (۰٫۹٦۸) ساحه مذکور باندازه جریبی که معادل (۲۰۰۰) متر مربع میشود، تعدیل میگردد .

۹ـ مالی کال ددولسو شمسـی میاشتو څخه عبارت دی چه دوری دلمړی ورځی څخه شروع کیږی .

۱۰ـ کورنی عبارت ده د: متکفل رئیس ، ښځی او زامنو څخه چــه قانونی عمر ته نه وی رسیدلی اودکورنی د رئیس دمستقیم تکفل یـا ولایت لاندی واقع وی . په دیقانون کی دکورنی رئیس مؤدی ګڼل کیږی

۱۱ـ ټوټه : داسی ځمکه ده چه دیو مؤدی دزمینداری ټوله یا یوقسمت ساحه تشکیلوی او اطراف یی دپلوان شریکانو ځمکی، دریاب ، عمومــی ویالی ، عمومی سرك ، غر یا دولتی ځمکو احاطه کړی وی .

۱۲ـ دزمینداری ساحه : یوه یاځو ټوټی ځمکه ده چه دیوه مؤدی پــه اختیار کی وی . دزمینداری ساحــه دټوټو په شکل په یوی یاځو مالیاتی حوزو کښی واقع کیدی شی .

دریمه ماده

دځمکی مالیه داسی حق دی چه دولت یی دمؤدی څخه دمترقی مالیاتو دسیستم په اساس ددی قانـــون داحکامو سره سم اخلی .

څلورمه ماده

دزمینداری دساحی هره ټوټه ځمکه چه دمالك او مؤدی په اظهار نامه کی درج شوی دلمړی نمبر جـدول دمحتویاتو په نظر کښی نیولو سره درجه بندی کیږی . ددی منظوردپاره ټولی زراعتی ځمکی په دری کتګوریو او اوه درجو تقسیمیږی .

پنځمه ماده

دمالك دزمینداری دساحی دیو ی حصی یاد ټول ملکیت انتقال بـل شخص ته دحکم وړ اسنادو په موجب دځمکی دکمیت او کیفیت دتوضیـح سره دملاکو او مالیی داساس دفترونو ته هغه وخت صورت نیولی شی چه مالك دخپلی زمینداری دساحی ټول مالیاتی مکلفیتو نه تـر سره کـړی وی .

شپږمه ماده

کومی ځمکی چه دموقتی مالیـــی لاندی وی دهغی دملکیت انتقــال دځمکو دسروی او قطعی تصفیـــی دنتیجو دمعلو میدو پوری، په هیـڅ ډول صورت نه شی نیولی .

۹ـ سال مالی عبارت از دوازده‌ماه سال شمسی میباشد که از اول حمل آغاز می یابد .

۱۰ـ خانوار عبارت از رئیســی متکفل ، زن ، فرزندانیکه بسن قانونی نرسیده باشند و تحت تکفل یاولایت مستقیم رئیس خانوار قرار داشتــه باشند میبا شد. در ین قانون رئیس خانوار مودی شناخته میشود .

۱۱ـ قطعه : زمینی است که کل یا یك قسمت ساحه زمینداری یــك مودی را تشکیل داده و اطراف آنرا زمین پلوان شریکان ، دریا، جوی عامه، سرك عامه، کوه ویا اراضی دو لتـــی احاطه کرده باشد .

۱۲ـ ساحه زمینداری : یك یاچندقطعه زمینی است که در اختیار یــك مودی قرار داشته باشد . ساحـــه زمینداری بشکل قطعات دریك و یا چندین حوزه مالیاتی واقع شــده میتوانند .

ماده سوم

مالیه اراضی حقیست که دو لت ازمودی باساس سیستم مالیات مترقی مطابق باحکام این قانون اخذمینماید.

ماده چهارم

هر قطعه زمین ساحه زمیـنداری مندرج اظهار نامه مالك و مودی بادر نظر داشت محتویات جدول نمبر (۱) درجه بندی میگردد. باین منظور تمام زمین زراعتی به سه کتگوری و هفت درجه تقسیم میشود .

ماده پنجم

انتقال ملکیت ساحه زمـــینداری مالك قسماً و یاکلا به شخص دیگر بموجب اسناد مدار حکم باتوضیـــح کمیت وکیفیت زمین بدفاتر اساس املاك ومالیه ، وقتی صورت گرفته میتواند که مالك تمام مکلفیت های مالیاتی ساحه زمینداری خود را انجام داده باشد .

ماده ششم

انتقال ملکیت زمین تحت مالیـــه موقت الی معلوم شدن نتایج سروی اراضی و تصفیه قطعی بهیچ نـــو ع صورت گرفته نمیتواند .

اوومه ماده

مؤدی او مالك مكلف دی چــــه‌داظهار نامی دریم نمبر ضمیمه‌فورمی چه دمربوطی مالیاتی حوزی له لیاری‌ورته توزیع کیږی، دهغه دزمیندارې ټوټې په جلا ډول په هغی مودی‌کښی‌چه دمالیی دوزارت له خوا ابــلاغیږی تکمیل کی اومر بوطی حوزی ته‌یې‌وسپاری .

دوهم فصل

دمالیی تشخیص اوتحصیل

اتمه ماده

دیو مؤ دی دزمیندارې ټوله‌ساحه‌داظهار نامی یا داساس یا دمالیــــی دموقتی‌دفترونو په ملاحظه تثبیتیږی.

نهمه ماده

دمترقی مالیی دتثبیت او تصنیف‌په منظور دیو مؤدی دزمینداری دهری ټوټې درجه دضریب په اساس پــــه‌لاندی ترتیب په لمړی درجې ځمکې تعدیلیږی :

١ـ لمړی درجه ځمکه ضریب ۰۰ر١
٢ـ دوهمه دړجه ځمکه ضریب۸۵ر۰
٣ـ دریمه درجه ځمکه ضریب ٦٧ر۰
٤ـ څلورمه درجه ځمکه ضریب ٤۰ر۰
٥ـ پنځمه درجه ځمکه ضریب ٢۰ر۰
٦ـ شپږمه درجه ځمکه ضریب ١٥ر۰
٧ـ اوومه درجه ځمکه ضریب ١۰ر۰

لسمه ماده

ددی قانون دنهمی مادی دحکـــم‌دساتلو سره دمترقی‌مالیی‌په سنجولو کښی تر لسو بسوو زیاته ځمکه یوجریب حسابیږی، لس بسوی او تر هغی کمه نه حسابیږی .

یوولسمه ماده

مترقی مالیه دیو مؤدی دزمیندارۍدټولی ساحی څخه چه ددی قانو ن دنهمی مادی په اساس په لمړی‌درجه‌تعدیلیږی ، ددی قانون ددوهم نمبر جدول سره سم سنجول کیږی اوتثبیتیږی .

دولسمه ماده

په هغه صورت کی چه یو مؤدی‌خو ټوټې ځمکه په یوی یاڅو مالیاتی حوزو کی ولری دمؤدی دمالیی تعیین‌او ادا کول په هغه حوزه کښی‌چه‌یې دزمینداری حوزه زیاته ده صـــورت‌نیسی . دمؤدی دمالیی اداکول دذکر شوی حوزی له لیاری نورو مالیاتــی‌مربوطو حوزو ته چه دهغه‌دزمینداری

ماده هفتم

مودی ومالك مكلف است‌كه فورمه‌های اظهار نامه ضمیمه نمبر (٣) را كه از طریق حوزهٔ مالیاتی مربوطـــه‌بوی توضیح میگردد ، برای ساحــــه زمینداری اش به تفریق قطعات درظرف مدتی که‌از طرف وزارت مالیه ابلاغ میشود ، تکمیل و به حـــوزه‌مربوطه تسلیم نماید . .

فصل دوم

تشخیص وتحصیل مالیه

ماده هشتم .

مجموع ساحه زمینداری یك مودی‌بملاحظه اظهار نامه یا دفاتر اساس ومالیه موقت تثبیت میگردد .

ماده نهم

بمنظور تثبیت و تصنیف مالیـــه‌مترقی درجه هرقطعه ساحه زمیندا‌ری یك مودی باساس ضریب به ترتیب‌ذیل بزمین درجه اول تعدیل‌میگردد:

١ـ زمین در جه اول ضریب ۰۰ر١
٢ـ زمین درجه‌دوم ضریب ۸۵ر۰
٣ـ زمین درجه‌سوم ضریب ٦٧ر۰
٤ـ زمیَن‌درجه چارم ضریب ٤۰ر۰
٥ـ زمین درجه‌پنجم ضریب ٢۰ر۰
٦ـ زمین درجه‌ششم ضریب ١٥ر۰
٧ـ زمین درجه‌هفتم ضریب ١۰ر۰

ماده دهم

با رعایت حکم ماده نهم این قانون‌درسنجش مالیه مترقی اضافه ازده بسوه یك جریب محسوب گردیده ،ده بسوه‌وکمتر ازان‌محاسبه نمیشود.

ماده یازدهم

مالیه مترقی از مجموع ساحـــــه‌زمینداری یك مودی كه باساس مـــاده نهم این قانون بدرجه اول تعدیـــــل‌می یابد ، طبق جدول نمبر (٢) این قانون سنجش وتثبیت میشود .

ماده دوازدهم

در صورتیکه مودی چند قطعه‌زمین‌دریك ویا چند حوزه مالیاتی داشته باشد تعیین و پرداخت مالیه مودی‌درحوزه که ساحه زمینداری اش بیشتر است صورت میگیرد . پرداخت مالیه‌مودی از طریق حوزه فوق الذكـــر بحوزه های مربوطه مالیاتی که قطعه‌ویا قطعات ساحه دیگر زمینداری وی

دساحې يوه ياځو ټوټې په کې واقعوي داظهار نامې ديوه نقل سرهځبر ورکول کيږي .

دیار لسمه ماده

دمالك يا مؤدي دغياب يا فوت پهصورت کې دځمکې ماليه دمؤدي يا مالك په نامه دوار ثانو يا دهغـــــهدقانوني وکيل څخه اخيستل کيږي

څوار لسمه ماده

دځمکې دمالکيت او دهغې څخـــهداستفادې په باره کښې دعوې دماليې دادا کولو دالتوی سبب کیدای نهشي.

پنځلسمه ماده

که دځمکې ملکيت دکال په لمړي او دوهمه ربع کې ديوه شخص څخه بل شخص ته انتقال ومومي ،دهغې انتقال شوی قسمت ځمکې کالنی ماليه دمترقي تثبيت شوی ماليي په نظرکې نيو لو سره دنـــوی مالك څخـــه اخيستل کيږي او که دا انتقال پهدريمه يا څلورمه ربع کې صو رت ونيسي ، دهغې کالنی ماليه دپخواني مالك څخه اخيستل کيږي .

شپاړسمه ماده

دځمکې ماليه په کال کې يو ځل دوږي دمياشتې دلمړي نيټې څخه دهغې کال دسلواغې دمياشتې تر آخره پورې ادا کول کيږي .

مؤدي کولی شي چه ټوله يا څینی ماليه په پيشکي توګه اداکي .

دريم فصل

امتيازونه او معافيتونه

او لسمه ماده

مالك يا مؤدي چه دوه جريبه ياتردوه جريبو لمړي درجې يا دهغې معادل کمه زراعتي ځمکه ولري دماليي داداکولو څخه معاف دی .

همدارنګه مالك او مؤدي چــــهدزمينداری ساحه يې پنځه جريبه يا تر پنځو جريبو لمړي درجې يادهغې معادل کمه ځمکه ولري له دی امتيازه فايده اخستلی شي .

واقع باشد بايك نقل اظهار نامه آن اطلاع داده ميشود .

ماده سيز دهم

در صورت غيبت يافوت مالك ويامودی ، ماليه زمين بنام مودی ويامالك از ورثه يا وكيل قانونی آن اخـــذ ميشود .

ماده چهاردهم

دعاوی در مورد مالكيت زميـــن واستفاده ازان سبب التوای پرداخت ماليه شده نميتواند .

ماده پانزدهم

هرگاه ملكيت زمين ازيك شخص به شخص ديگری در ربع اول ودوم سال انتقال يابد ، ماليه سالانه همان قسمت زمين انتقال يافته با درنظر داشت ماليه مترقی تثبيت شده از مالك جديد اخذ ميگردد و هرگاه اين انتقال در ربع سوم و چهارم صورت گيرد ، ماليه سالانه آن از مالك قبلی گرفته ميشود .

ماده شانزدهم

ماليه اراضی سال يكمرتبه ازتاريخ اول ماه سنبله الی اخير ماه دلو همان سال پر داخته ميشود . مودی ميتواند تمام ماليه ويا قسمتی از آنرا طـور پيشكی تاديه نمايد .

فصل سوم

امتيازات ومعافيت ها

ماده هفدهم

مالك ومودی كه دو جريب وياكمتر از دو جريب زمين درجه اول يا معادل آن داشته باشد از پرداخت ماليـــه معاف ميباشد . همچنان مالك ومودی كه ساحه زمينداری وی پنج جريب وياكمتر ازپنج جريب زمين درجه اول يا معادل آن باشد ، ازين امتيــــاز مستفيد ميشود .

دزمین داری ساحه او دهری درجیخمکی دمعافیت درجه په لاندی توګه تعیینیږی :

درجه	دزمینداری‌ساحه	دهغی ځمکی اندازه چه دمالیی څخه معافیدی
لمړی	۵ جریبه او ترهغی کمه	۲ جریبه
دوهمه	٦ جریبه اوترهغی کمه	۲ جریبه او ۱۰ بسوی
دریمه	۷ جریبه او۱۰ بسوی او ترهغی‌کمه	۳ جریبه
څلورمه	۱۲ جریبه او ۱۰بسوی‌او ترهغی‌کمه	۵ جریبه
پنځمه	۲۵جریبه اوتر هغی کمه	۱۰ جریبه
شپږمه	۳۳ جریبه او ۱۰ بسوی‌او ترهغی‌کمه	۱۳ جریبه او ۱۰ بسوی
اومه	۵۰ جریبه او ترهغی‌کمه	۲۰ جریبه

مګر مالك او مؤدی چه ددی مـــادی‌دامتیاز څخه استفاده‌کوی‌داظهارنامی اوټولو فورمو په خانه پری مکلف دی.

اتلسمه ماده

ددولت دملکیت ځمکی ، عامه‌وقفی‌ملکیتونه او بناروالی دمالیی ڈاداکولو څخه معاف دی، ددی ځمکو پـــوره‌احصائیه دساحی ، نو عیت‌او دهغی دحدو دو دتوضیح سره دمالیاتـــی‌اظهارنامو په موجب چه دمربو طو شعبو له خوا ترتیب‌اوخانه پری‌شوی‌وی مالیاتی ادارو ته تسلیمیږی او ثبتیږی .

ساحه زمین داری واندازه معافیت‌هردرجه زمین طور ذیل تعیین‌میگردد:

درجه	ساحه زمینداری	اندازه زمینی‌که ازمالیه‌معاف میباشد
اول	۵ جریب و کمتر ازان	۲ جریب
دوم	٦ جریب و کمتر ازان	۲ جریب و۱۰ بسوه
سوم	۷جریب و ۱۰ بسوه و کمتر از آن	۳ جریب
چهارم	۱۲ جریب‌و۱۰بسوه وکمتر ازان	۵ جریب
پنجم	۲۵ جریب و کمتر ازان	۱۰ جریب
ششم	۳۳ جریب و۱۰ بسوه‌وکمتر ازان	۱۳ جریب و۱۰ بسوه
هفتم	۵۰ جریب و کمتر ازان	۲۰ جریب

ولی مالك و مودی که از امتیاز این‌ماده مستفید میشود مکلف بخانه پری اظهار نامه و سایر فورمه هامیباشد.

ماده هجدهم

اراضی ملکیت دو لت ، املاك‌وقفی‌عامه ، بناروالیها از پر داخت ما لیه معاف میباشند . احصائیه مکمل این‌اراضی باتوضیح ساحه ، نوعیت وحدود آن بموجب اظهارنامه‌مالیاتی‌که از طرف شعبات مربوطه ترتیب وخانه پری گردیده با دارات مالیاتی‌تسلیم وثبت میگردد .

نولسمه ماده

دزراعتی کوپراتیفونو هر غړی ته‌چه دهغه دزمینداری ساحه تر پنځو جریبو لمړی درجی معادل ځمکی‌څخه‌زیاته نه وی په سلو کی شل او له هر غړی څخه چه ترلس جریبولمړی‌درجی معادل ځمکی څخه زیاته وی نه لری په سلو کی لس، دولسمی مادی‌دحکم دساتلو سره دمالیی په اندازه کی تخفیف ورکول کیږی. داتخفیف‌دکوپراتیف دغړیتوب دو تلو سره‌سم ساقطیږی .

شلمه ماده

هغه ځمکی چه دځمکو داصلا حاتواو اسکان دپرو گرام لاندی دقانو ن سره سم توزیع کیږی او همدارنګه‌دولتی وچی ځمکی چه دزراعـــــت ور گرځولو په منظور خرڅیږی‌تردری‌لمړنیو کلو پوری دمالیی څخه معاف دی .

یو ویشتمه ماده زراعتی ځمکه چه دطبیعی حوادثو په اثر خرابه او بی زراعته وګرځی.ترڅو چه بیا دزراعت دپاره تیاریږی مالك یی دمالیی دور کو لو څخـــــه‌معاف دی .

دخرابی شوی ځمکی دبیا آبا دولودموډی تعیین تر دری کلوپــــوری دولایت او مالیی د وزارت داداری مجلس په صلاحیت کی شامل دی که دا موده دځمکی دبیا حاصل ور کیدودپاره کافی نه وی داداری مجلس په پیشنهاد او دمالیی دوزارت په موافقه‌اوږ دیدلی شی .

دوه ویشتمه ماده

که دطبیعی حوادثو په اثر دځمکی‌تول یاځینی حاصل ضرر و مومی دهغی کال مالیه درسیدلی ضرر په‌تناسب دقناعت ور دلایلو په بنکاره کولو دولایت داداری مجلس پــــه‌تصویب او دمالیی دوزارت‌په منظوری تخفیف یا معاف کیږی .

ماده نزدهم

برای هر عضو کو پراتیف هـــای‌زراعتی که ساحه زمینداری وی‌بیشتر از پنج جریب زمین معادل در جه اول‌نباشد بیست فیصد واز هر عضوی که بیشتر از(۱۰) جریب زمین‌معادل‌درجه اول نداشته باشد (۱۰) فیصد بارعایت حکم ماده هفدهم در اندازه‌مالیه تخفیف داده میشود . ایــــن تخفیف بمجرد خروج از عضویـــت‌کوپراتیف ساقط میگردد .

ماده بیستم

زمینی که تحت پروگرام اصلاحات‌اراضی واسکان مطابق قانون توزیع میشود و همچنان زمین بایر دو لتی‌که بمنظور صالح الزراعه ساختن آن بفروش میرسد برای سه سال اول‌از مالیه معاف میباشد .

ماده بیست ویکم

زمین زراعتی که در اثر حوادث‌طبیعی مخروب ولا مزروع گـــردد ، تا زمانیکه مجدداً مساعد بزراعـــت‌میشود ، مالك آن از تادیه مالیه معاف میگردد .

تعیین میعاد آبادی مجدد زمیـــن‌مخروبه در ظرف سه سال شامــــل صلاحیت مجلس اداری ولایت ووزارت‌مالیه بوده و هرگاه این مدت برای بهره برداری دو باره زمین کافـــــی‌نباشد ، به پیشنهاد مجلس اداری و موافقه وزارت مالیه تمدید شـــــده‌میتواند .

ماده بیست ودوم

اگر حاصل زمین باثر حــــوادث‌طبیعی‌کلا یا قسماً‌متضرر شود. مالیه همان سال به تناسب ضــــرر وارده‌با ارائــه دلایل مقنع به تصویـــب مجلس اداری ولایت و منظوری وزارت‌مالیه تخفیف ویا معاف میگردد .

څلورم فصل
جزايي احکام

درويشتمه ماده

۱ـ که مالك او مؤدي دځپلــــي ځمکي ماليه دماليي کــال دسلواغي دمياشتي تر آخره پوري ورنه کي به‌اصلي ماليي علاوه دنقدي جريمي په ادا کولو مکلف کيږي :

الف ـ دماليي ورکولو کال دهرمياشتي په تاخيريوه په سلو کي .

ب ـ دماليي ورکولو په دوهم کال‌کي دهري مياشتي دتاخير په مقابل کي دوه په سلو کي .

ج ـ دماليي ورکولو په دريم کال‌کي‌دهري مياشتي دتاخير په مقابل کښي دري په سلو کي .

۲ـ که مالك او مؤدي پخپله ذمه‌ماليه ددريم ماليه ور کولو کــــال ترآخره پوري ادانه کي نو په دي صورت کي دځمکي حاصل دولايــت دمقام په تجويز او دمربوطي محکمي‌به اجازه دمراقبت لاندي نيول‌کيږي، دفصل درسيدو په وخت کي دځمکي‌حاصلات ديو هيئت په وسيله چــــه دولايت دمقام له خــــوا تعيينيږي،خرڅيږي . اصلي ماليه دنقدي‌جريمي سره چه په دي ماده کي درج شوي‌دحاصلاتودخرڅيدو څخه تحصيليږي.

۳ـ دجريمو په تطبيق کي‌دپنځلس‌ورځو موده ياتر هغي زياته يوه‌مياشت محاسبه کيږي او تر پنځلسو ورځوکمه نه حسابيږي .

څلور ويشتمه ماده

که دماليي دتا خير او سنجو لـوعلتونه مسئولو ما مورينو ته متوجه وي دقانون داحکا مو ســـر ه ســم تعقيبيږي .

پنځه ويشتمه ماده

که مودي او مالك دماليي داندازي‌دکموالي په غرض دزمينداري ساحه دسنجش دپاره کمه و ښيىء يانورغير حقيقي معلومات دځمکي د درجي دټيټ راوړلو په منظور چه دماليــــي‌انــــدازه د (۱۵) په سلوکي زياته کمه کي اودا معلومات ښکاره کــي‌دهرکال دماليي دپټه ولو په مقابل کي په دوه چنده دکم ښودل شوي کالني‌ماليي په اندازه په نقدي جـــــزا محکوميږي. که داکموالي پنځلس په‌سلو کي ياتر هغي زياتي اندازي تـــه ورسيږي په هرکال کي دري چنــــده‌دپټي شوي [ ]

پنځم فصل
متفرقه حکمونه

فصل چهارم
احکام جزائـی

ماده بیست وسوم

۱ـ هرگاه مالك و مودی مالیه‌زمین‌خود را الی اخیر برج دلو سال مالیه دهی تادیه ننماید ، برعلاوه اصـــ‌مالیه حسب ذیل به پرداخت جریمه نقدی مکلف میگردد :

الف ـ دریك ماه تا اخیرسال‌مالیه‌دهی یك فیصد .

ب ـ درسال مالیه دهی دوم در مقابل هرماه تاخیر دو فیصد .

ج ـ درسال مالیه دهی سوم درمقابل هرماه تاخیر سه فیصد .

۲ـ اگر مالك و مودی مالیه ذمت‌خود را تا اخیر سال سوم مالیــــه دهی تادیه ننماید ، در آنصـــــورت‌حاصل زمین به تجویز مقام ولایــــت واستیذان محکمه مربوطه تحــــت‌مراقبت گرفته شده حین بسررسیدن فصل حاصلا ت آن توسط هیأتی که‌از طرف مقام ولایت تعیین میشود، بفروش رسانیده شده اصل مالیه باجریمه نقدی مندرج این ماده‌ازفروش حاصلات تحصیل میشود .

۳ـ در تطبیق جریمه ها مـــدت‌پانزده روز وبالاتر ازان یکماه‌محاسبه میگردد و کمتر از پانزده روز بحساب‌نمی آید .

ماده بیست وچهارم

هرگاه علل تاخیر سنجش‌وتحصیل‌مالیه متوجه ما مورین مسؤل باشـــد مطابق باحکام قانون تعقیب‌میگردند.

ماده بیست وپنجم

در صورتیکه مودی ومالك بغرض‌تقلیل اندازه مالیه ساحه زمینداری را برای ارزیابی کم نشان بدهد ویادیگر معلو مات غیر حقیقی بمنظـــور پائین آوردن درجه زمین که اندازه مالیه را کمتر از (۱۵) فیصد تقلیل دهـــد ، ارائـــه نماید ، در هر سال‌کتمان مالیه بجزای نقدی دو چنـــد اندازه مالیه کم نشانداده شده‌سالانه‌محکوم میگردد . اگـــر این تقلیل‌به پانزده فیصد یا بیشتر ازان برســـددر هر سال بجزای نقدی سه چنـــد مبلغ مالیه کتمان شده محکوم میشود.

فصل پنجم
احکام متفرقه

شپږ ويشتمه ماده

زمينداران په شمول دهغه کسانوچه ددی قانون داحکامو سره سم دمعافيت څخه استفاده کوی ، که ددی قانون دنافذ کيدو ترمخه دځمکو دماليات او دهغی دجرمونو له درکه باقی ولری، مکلف دی چه د۱۳۵۵ کال دسلواغی تر آخره پوری ذکرشوی ماليات تحويل کی . دهغی په غير ددی قانون دنقدی جريمی داحکامو تابع گرځی .

اوه ويشتمه ماده

مودی مکلف دی چه دخپلی ځمکی ددرجی تغيير په يوه کال کی مربوطو مالياتی مراجعو ته دلاندنيو اقداماتو په منظور خبر ورکی :

۱ـ که دځمکی درجه ټيټه شوی وی دتغيير ددرجی دکال دشروع څخه تربيا اصلاح کيدو پوری یی دنوی درجی ماليه ور څخه اخستل کيږی .

۲ـ که دځمکی درجه پورته تللی وی، په دی صورت کی ددرجی د تغيير دځلورم کال دشروع څخه نوی ماليه ور څخه تحصيليږی. که دلوړی درجی دتغيير اطلاع ورنه کړل شوه يو کال وروسته دپنځه ويشتمی مادی دجريمی تابع گرځی .

۳ـ دځمکی دنوی درجی دتغيير منظوری دولايت داداری مجلس په صلاحيت کی ده .

اته ويشتمه ماده

که ديوی کورنی غړی په جلاجلا دځمکی مالك وی، ماليه په مترقی ترتيب دنو موړی کورنی دغړو دزمينداری دټولی ساحی څخه اخستل کيږی .

نهه ويشتمه ماده

دماليی وزارت مکلف دی چه دځمکو دماليی مقررات ددی قانون داحکامو سره سم ترتيب او تطبيق کی .

ديرشمه ماده

ددی قانون دنافذ کيدو سره دټولو قوانينو او مقرراتو حکمونه چه ددی قانون دحکمونو سره مغايروی لغو گڼل کيږی .

يو ديرشمه ماده

داقانون په رسمی جريده کی دنشريدو څخه وروسته نافذيږی .

(ختم)

ماده بيست وششم

زمين داران بشمول کسانيکه مطابق احکام اين قانون از معافيت استفاده می کنند هرگاه قبل از انفاذاين قانون از درك ماليات اراضی وجرايم آن باقی دهی داشته باشند،مکلف اند که الی اخير برج دلوسال ۱۳۵۵ باقيات مذکور را تحويل بدارند ، در غيرآن تابع احکام جريمه های نقدی اين قانون ميگردند .

ماده بيست وهفتم

مودی مکلف است تغيير درجه زمينش را طی يکسال بمراجع مربوطه مالياتی بمنظور اقدامات ذيل اطلاع دهد :

۱ـ هرگاه در جه زمين پائين افتيده باشد از سال شروع تغيير در جه الی اصلاح مجدد آن ماليه در جه جديد از نزدش اخذ ميگردد .

۲ـ هر گاه درجه زمين بالا رفته باشد ، در آنصورت ماليه جديد از شروع سال چهارم تغيير در جه از نزدش تحصيل ميگردد . عدم اطلاع تغيير درجه بلند تربعد از انقضای يکسال تابع جريمه ماده بيست وپنجم ميگردد .

۳ـ منظوری تغيير درجه جديد زمين از صلاحيت مجلس اداری ولايت است .

ماده بيست وهشتم

هرگاه اعضای يك خانوار بصورت جداگانه مالك زمين باشد ماليه به ترتيب مترقی از مجموع ساحه زمينداری اعضای خانوار مذکور سنجش وتحصيل ميگردد .

ماده بيست ونهم

وزارت ما ليه مکلف ا ست که مقررات ماليه اراضی رابر وفق احکام اين قانون ترتيب وتطبيق نمايد .

ماده سی ام

با انفاذ اين قانون احکام سايرقوانين ومقرراتيکه مغاير احکام اين قانون باشد ملغی شناخته ميشود.

ماده سی ويکم

اين قانون بعد از نشر در جريده رسمی نافذ ميگردد .

(ختم)

ضمیمه نمبر(۳)

د افغانستان جمهوري دولت

د مالیې وزارت

فورمه نمبر(۱) ـ الف ـ د محکوم ملکیت او مالیین اظهار نامه

قسمت الف ـ مشخصات فورمه ـ محل توزیع و هویت زمیندار

اول/مشخصات فورمه :

۱ ـ نمبر مسلسل فورمه ....

۲ ـ تاریخ توزیع فورمه ....

۳ ـ تاریخ تکمیل فورمه ....

۴ ـ نمبر مسلسل ثبت فورمه در کارتن ....

۵ ـ نمبر کارتن ....

۶ ـ نمبر الماري ....

دوم/مشخصات محل توزیع :

۱ ـ ولایت ....

۲ ـ ولسوالی یا ښاروالی ....

۳ ـ علاقداري ....

۴ ـ حوزه مالیاتی ....

۵ ـ اسم توزیع کننده و ماموریتش ......

۶ ـ اسم ارزیابی کننده و ماموریتش ....

سوم ـ هویت زمیندار (مالک یا موءدي)

۱ ـ اسم ....

۲ ـ ولد ....

۳ ـ ولد ....

۴ ـ نمبر تذکره ....

۵ ـ پیشه و شغل ....

۶ ـ سن مالك ....

۷ ـ سکونت مالك ....

الف ـ نمبر خانه ....

ب ـ کوچه یا قریه (ده) ......

ج ـ ناحیه یا علاقه داري ....

د ـ شهر یا ولسوالی ....

هـ ـ ولایت ....

نمبر مسلسل فورمه ....

فورمه نمبر (۱) الف

قسمت ب ـ اظهارات زمیندار (مالك ومـوءدي)

چهارم ـ حدود اربعه ومحل وقوع قطعات ساحهٔ زمینداري (مالك ومـوءدي)

محل نصب فوتو زمیندار

نمبر قطعه	محل وقوع قطعه			شمال	جنوب	شرق	غرب
	ولایت	ولسوالی یا علاقداري	قریه یا ناحیه				
۱	۲	۳	٤	٥	٦	۷	۸
۱							
۲							
۳							
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٦							
۷							
۸							

امضاء ویاشصت زمیندار

....

(۳۲)

فورمه نمبر ۱ ـ الف

نمبر مسلسل فورمه ....

پنجم ـ اظهارات زمیندار (مالک یا مؤدی) راجع به مشخصات اسناد ملکیه و مساحت قطعات ساحه زمینداری مربوطه اش:

شماره قطعه	مشخصات سند ملکیت قطعه				واحد مقیاس محلی شامل سند ملکیت		مساحت وحق آبه قطعه									
							مساحت به مقیاس محلی					مساحت به قیاس جریبی معادل ۲۰۰۰ متر مربع				
	نوعیت سند	نمبر ثبت محفوظ و تاریخ	محل و تاریخ صدور	مشخصات نقشه کاداستر	اسم مقیاس	معادل بجریب	بااساس سند ملکیت	بااساس اظهار مالک یا مؤدی	در دفتر مالیه مؤقت	اضافه جریب	اندازه حق آبه نظر به سند ملکیت	بااساس سند ملکیت	بااساس اظهار مالک یا مؤدی	در دفتر مالیه مؤقت	اضافه جریب	اندازه حق آبه نظر به سند ملکیت
۱	۲	۳	۴	۵	۶	۷	۸	۹	۱۰	۱۱	۱۲	۱۳	۱۴	۱۵	۱۶	۱۷
۱																
۲																
۳																
۴																
۵																
۶																
۷																
۸																
مجموعه																

امضاء یا شصت زمیندار

....

نمبر مسلسل فورمه ....

فورمه نمبر ـ ۱ ـ الف

ششم ـ اظهارات زمیندار (مالك یا مرء دی) راجع به خصوصیات کیفیه تفریق هرقطعه ساحه زمیندار مربوطه اش .

شماره قطعه	منبع وتسهیلات ابیاری			ساحه تحت کشت سالانه										
	منبع عمده آب — ۱ـ جوی ـ کانال ـ چشمه ۲ـ چاه ـ کاریز و آب استاده	تسهیلات — ۱ـ ذخیره ۲ـ [illegible]	کفایت اب به قطعه (بمنظور کشت سالانه) ۱ـ نصف ویشتر ۲ـ کمتر از نصف	ساحه باقی وکاس قطعه	نوع وساحه کشت درفصلها: فصل اول	نوع وساحه کشت درفصلها: فصل دوم	ساحه شالی کاری	محل وقوع ساحه قطعه نظر به منطقه — ۱ـ یك فصله ۲ـ دوفصله ۳ـ للمی	نوعیت خاك : ۱ـ گلی یا خالصیاه ۲ـ ریگی ۳ـ ریگسی وجغلدار	وضع اراضی — ۱ـ هموار ۲ـ دامنه ۳ـ تراسبندی (مرتبه دار) ۴ـ پلاکی تپه و کوه	قیمت متوسط یکجریب زمین به افغانی	حاصل متوسط یکجریب گندم به سیر کابل یا به نقد به افغانی	فاصله قطعه نظر به شهر مرکز ولسوالی — سرك عمومی موتررو یا مارکیت بلده یا ساحه (نزدیکترین مرکز)	شکل بهره برداری : ۱ـ اجاره ۲ـ گروی ۳ـ دهقانی ۴ـ خودش کشت میکند
۱	۲	۳	٤	٥	٦	۷	۸	۹	۱۰	۱۱	۱۲	۱۳	۱٤	۱٥
۱														
۲														
۳														
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٦														
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۸														

اینجانب که هویت من در قسمت سوم فورمه هذا درج است تصدیق میدارم که تمام معلومات شامل فورمه هذا صحت دارد .
نوت ـ هرگاه یك قطعه زمین للمی باشد درباره کشت سالانه آن در ستون (۹) به تفریق یکسوره دوسوره و یا بیشتر از ان معلومات داده شود .

امضاء وشصت زمیندار ....
تاریخ ــــ ......

(۳٤)

نمبر مسلسل فورمه ....

فورمه نمبر ۱ الف

قسمت ج - تصدیق صدقین

هفتم - ما صدقین که شهرت وامضاء ما ذیلاً درج است - اظهارات زمیندار (مالکیا مؤدي) را تصدیق میداریم :

نمبر قطعه	پهلوان شریکان				قریه دار یا وکیل ناحیه مربوطه				مامور املاک مربوطه				مامور فنی زراعت مربوطه			
	اسم	ولد	شهرت	امضاء	اسم	ولد	شهرت	امضاء	اسم	ولد	شهرت	امضاء	اسم	ولد	شهرت	امضاء
۱	۲	۳	٤	٥	٦	۷	۸	۹	۱۰	۱۱	۱۲	۱۳	۱٤	۱٥	۱٦	۱۷
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نوت - تصدیق گروپ ارزیابی در صورتیکه بررسی مزید ایجاب نماید :

(۳٥)

نمونه فرم نمبر ۱ الف

نمبر مسلسل ....

قسمت د ـ تثبیت مالیه وساحه زمینداری مؤدی از طرف مامور مالیه مربوطه :

هشتم ـ تثبیت درجه واندازه ساحه زمینداری بدرجه اول وسنجش مالیه مترقی سالانه زمیندار (مالك ویا مؤدی)

شماره قطعه	۱ـ دو نقطه ـ یا نقس تاکس یا مالکیاری ۲ـ یکنقطه ۲ـ الفس	نمبرگذاری مشخصات قطعات ساحه زمینداری: [illegible]	[illegible]	نوع [illegible]	نوع [illegible]	[illegible]	نتیجه متوسط یکجریب زمین	فاصله قطعه زمین [illegible]	فاصله قطعه نظر به شهر [illegible]	مجموع نمرات	درجه قطعه زمین	اصل ساحه [illegible]	تعدیل ساحه قطعه به درجه اول
۱	۲	۳	٤	٥	٦	۷	۸	۹	۱۰	۱۱	۱۲	۱۳	۱٤
۱													
۲													
۳													
٤													
٥													
٦													
۷													
۸													
۹	مجموع ساحه زمینداری مالك یا مؤدی .												

الف ـ تصنیف ساحه زمینداری نظر به مالیه مترقی ( ) ب ـ محل معافیت .... ج ـ اندازه معافیت ......

د ـ سنجش مجموع مالیه ..... هـ ـ مجموع مالیه سالانه قابل پرداخت ...... و ـ محل امضاء مامور مالیه ( ) تاریخ

نوت ـ در ستون دوم ـ نوع کتگوری زمین درج میگردد . (۳٦)

نمبر مسلسل فورمه ....

قسمت هـ ـ نتایج تصفیه از طرف هیئت تصفیه بمنظور تثبیت ملکیت ـ حق آبه ـ مساحت ـ درجه ـ مالیه وثبت ساحه زمینداری :

نهم ـ تشبیه مشخصات اسناد ملکیه وارزیابی مساحت وحق آبه به تفکیک قطعه :

شماره قطعه	ارزیابی اسناد ملکیت قطعه					ارزیابی مساحت حق آبه قطعه به تفکیک اصل زمین مالک واضافه جریبی آن								
	مدار حکم سند	صحت نیت مطلوب و تاریخ سند	صحت مبداء ملکیت	نمبر اجنبیه های دارای مساحت (زمین)	نتیجه گیری نهائی هیئت تصفیه	اصل ساحه نظریه سروی کادستر		اصل ساحه به نظر هیئت ارزیابی		اصل ساحه نظر به سند مداز حکم ملکیت		اضافه جریبی نظر به ارزیابی هیئت تصفیه		ارزیابی مشخصات نقشه های سروی کادستر
						ساحه	حقابه	ساحه	حقابه	ساحه	حقابه	ساحه	حقابه	
۱	۲	۳	٤	٥	٦	۷	۸	۹	۱۰	۱۱	۱۲	۱۳	۱٤	۱٥
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۷														
۸														
مجموع														

(۳۷)

نمبر مسلسل فورمه 				فورمه نمبر ۱ ـ الف

دهم ـ ارزیابی مالیه ـ درجه زمین وثبت ساحه زمینداری در دفاتر ارشیف املاک ـ ثبت محفوظ ـ دفاتر جدید اساس مالیه ـ املاک و مالیه موقت

شماره قطعه	مالیه موجوده به افغانی: مالیه متوسط یک جریب	مالیه موجوده به افغانی: مجموع مالیه الاتانی	ارزیابی درجه نوعیت قطعه وتعدیل ان بدرجه اول بتفریق اصل ملکیت واضافه جریبی: درجه موجوده قطعه	درجه قطعه نظر به مجموع نمرات: مجموع نمرات	درجه قطعه نظر به مجموع نمرات: درجه	اصل ساحه ملکیت وتعدیل ان به درجه اول: اصل ساحه	اصل ساحه ملکیت وتعدیل ان به درجه اول: تعدیل ساحه به درجه اول	اصل ساحه اضافه جریبی وتعدیل ان به درجه اول: اصل ساحه اضافه جریبی	اصل ساحه اضافه جریبی وتعدیل ان به درجه اول: تعدیل ساحه به درجه اول	مجموع ساحه زمینداری درجه اول بمنظور مالیه (۸ + ۱۰)	مجموع مالیه ساحه زمینداری بعد از تعدیل به درجه اول افغانی	تثبیت ملکیت وثبت در دفتر اساس: نمبر جلد موجوده زمینداری در ارشیف املاک	تثبیت ملکیت وثبت در دفتر اساس: نمبر ثبت دفتر محفوظ املاک	تثبیت ملکیت وثبت در دفتر اساس: نمبر ثبت دفتر جدید اساس املاک	تثبیت ملکیت وثبت در دفتر اساس: نمبر ثبت در دفتر اساس مالیه	تثبیت ملکیت وثبت در دفتر اساس: نمبر ثبت زمین اضافه جریبی در دفتر مالیه موقت
۱	۲	۳	٤	۵	٦	۷	۸	۹	۱۰	۱۱	۱۲	۱۳	۱٤	۱۵	۱٦	۱۷
۱																
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۳																
٤																
۵																
٦																
۷																
۸																
مجموع																

نوت ـ صورت معامله با اضافه جریبی ....

(۳۸)

شماره مسلسل ....

پازدهم ....

ملاحظه شد امضاء هیئات تصفیه

تصادیق هیأء تصفیه

	اسم	محل امضاء	تاریخ
۱ ـ ضواداري رئیس هیئات	....	....	....
۲ ـ عضو عدلی	....	....	....
۳ ـ عضو فنی سروي کا دستر	....	....	....
٤ ـ عضو مالی	....	....	....
٥ ـ عضو زراعتی	....	....	....

نوع ـ ملکیت زمیندار (مالك) مذکور بعداز امضاء هیئات در دفاتر جدید اساس ثبت شده میتواند .

LAND REFORM LAW

CHAPTER I

Article 1. The following terms used in this law shall have following meanings:

1. Farmer: Farmer is the person whose actual occupation is agriculture and in having one or more agricultural production means either personally or with the cooperation of the members of his family and directly cultivates some agricultural land which he does not own. The yield from the land is shared by him and the proprietor of the land in accordance with previous legal agreement.
2. Agricultural Labourer: Agricultural Labourer is the person who is not the proprietor of the land and toils on the soil or other specific duties on the land of the landlord in accordance with previous legal agreement or local tradition against cash wage or in kind.
3. Proprietor: Proprietor is the person who, in accordance with authentic legal documents is in possession of his property.
4. Distributable land: Distributable land for purposes of land reforms consist of: (a) State Land. (b) State land acquisitioned illegally by individuals. (c) Land acquisitioned in accordance with the provisions of this law.
5. Land: Land is the area which is under existing agricultural exploitation.
6. Land holding: Land holding is one or more plots of land which are recognised as private property in accordance with legal authenticated documents.
7. Chief of family: Chief of family is the person who is responsible for providing livelihood for members of his family.
8. Family: Chief of family, his wife and unmarried children who are under direct wardenship of the chief of the family are considered as one person for the purpose of this law.
9. Collective Farm: Collective Farm is the land distributed to deserving persons in a specific agricultural unit on collective basis.
10. Council: The supreme land reforms council.
11. Office: The land reforms administration within the framework of the Finance Ministry.
12. Cooperative: Agricultural cooperatives.

CHAPTER II. Agricultural Land Holding Ceiling.

Article 2. 1. No one is permitted to have land holding beyond the following ceilings: (a) Two crops, irrigated land holding of one hundred jeribs, (twenty hectares). (b) Orchards holding of one hundred jeribs, (twenty hectares). (c) One crop, irrigated land holding of 150 jeribs or thirty hectares. (d) Dry-farming land holding of 200 jeribs (forty hectares).

2. If the land-holding of a person consists of two or more varieties of land holdings as mentioned in the above article, the ceiling for private proprietorship of the person shall be regulated in accordance with separate statutes.

Article 3. 1. Companies and private agricultural societies can, in accordance with the agreement of the Council, have holding beyond the

ceiling referred to in Article 2 of this law on the condition that the surplus is arid land and they make it cultivable.

The above mentioned owners will be dealt with in accordance with Article 10 of this law, after passage of fifteen years.

2. An individual can own land more than the ceiling set under Article 2 of this law through inheritance. The individual is obliged to transfer the surplus land to somebody else within one year or else the surplus land will be acquisitioned by the state.

Article 4. The surplus land beyond the ceiling set by Article 2 of this law shall be expropriated in accordance with the previously written notification. The proprietor can utilise the yield till the end of the season.

Article 5. The price of trees, buildings and other paraphernalia belonging to the land expropriated in accordance with this law shall be paid to the owner after the deduction of consumption cost pursuant to specific regulations.

Article 6. After the enforcement of this law, the state shall incessantly resort to acquisition of the surplus land in accordance with Article 2 of this law. Acquisition shall start from largest agricultural holdings.

Article 7. From the date of the enforcement of this law, the surplus land not covered by proprietorship documents shall be considered as state property.

Article 8. Should execution of state development projects require, the Council can exchange the land holding under the land reforms bill with another land having the same area.

Article 9. In case the acquisitioned land and equipment belonging to it are under security from compensation money under Article 10 of this law first dues of the person/persons shall be paid. The remaining money shall be paid to the owner of the land.

Article 10. Acquisitioning of land by the government for purpose of land reforms shall take place in accordance with compensation. The price of the acquisitioned land shall be regulated by the regulations of the price payment.

The government shall pay for the acquisitioned land in 25 years in accordance with the acquisitioned document along with 2 per cent interest.

CHAPTER III

Article 11. The lands distributable in accordance with the provisions of this law, shall be distributed in accordance with separate regulations and with due consideration to the conditions of the area, variety of land, livelihood of the family and putting to work its members and other criteria.

Article 12. The person eligible for land distribution shall have

following qualifications:

1. Shall be an Afghan national and should have reached legal age.

2. Shall be landless.

Article 13. The following persons have priority in land distribution:

1. The farmer, who prior to the promulgation of this law has been toiling in agricultural work on distributable land.

2. Landless nomads.

3. Farmers and land labourers.

4. Graduates of agricultural and cattle raising schools.

Article 14. Distribution of land shall be executed in different parts of the country in accordance with the prepared plan.

Article 15. Distribution of land shall continue incessantly from the time of its acquisition.

Article 16. Pending the payment of all installments of their dues incurred from the receipt of land, the new owners will be given temporary ownership documents by the state.

Article 17. The Council can temporarily stop, when need be, the acquisition of land.

Article 18. The person who receives distributable land is required to fulfill the following obligations:

1. The person shall take possession of his land within four months from the date of distribution advertisement. Otherwise, without the existence of reasonable excuse, his right shall be forfeited and his land shall be given to others who meet the conditions of distribution in accordance with this law.

2. The chief of family and members of his family are duty-bound to directly exploit the land, otherwise the land shall be acquisitioned from him and distributed to other deserving persons.

3. Land holding given to persons as a unit of production must continue to contain its entity and they are obliged to keep it as such without dividing it into units.

4. The person who receives land cannot have official job, otherwise the land will be taken from him.

Article 19. 1. Should the chief of the family die, his descendants are required to preserve the unity of the landholding, without dividing it into units, and should distribute the yield among themselves.

2. If the descendants cannot exploit the land, they may, with due respect to the provisions of this law sell it to another person in accordance with regulations. In this case the payment of the remaining installments shall be on the new buyer.

Article 20. When the chief of the family dies, his descendants are obliged to inform the concerned land reforms office about

it. In case none of the descendants is found eligible, the office is duty bound to take necessary measures, within the bounds of the laws and regulations for continuation of the exploitation of the descendants land.

Article 21. Persons who receive land in accordance with the provisions of this law can form cooperative societies.

Article 22. The proprietor who has received land in accordance with the provisions of this law is entitled to pay 3 per cent interest annually towards administrative cost on total of installments due for payment in addition to payment of normal installment.

CHAPTER IV

Article 23. To prepare a general programme, compile necessary regulations and statutes and supervise application of responsibilities envisaged in this law, and to implement the objectives of the land reforms, a council shall be established under the chairmanships of the Prime Minister whose members are comprised of:

1. Deputy Prime Ministers
2. Justice Minister
3. Finance Minister
4. Planning Minister
5. Agriculture Minister

Article 24. The Council meets at least once a month.

Article 25. The duties of the Council consist of:

1. Devising and pinpointing the guidelines and policy of the implementation of the land reforms in accordance with the provisions of this law.
2. Proposing regulations statutes and bylaws related to land reforms within the provisions of this law to the cabinet.
3. Approving and fixing the price of the acquisitioned land and the price of distributable land.
4. Deciding on general issues including financial matters related to the office.

Article 26. The proposal for the establishment of Office (reforms office within the framework of the Finance Ministry) shall be made by the Council and approved by the cabinet.

The duties of the Office are:

1. Implementation of lands acquisition in accordance with the provisions of this law.
2. Distribution of lands in accordance with the provisions of this law.
3. Maintaining liaison with concerned authorities for the implementation of the provisions of this law.
4. Drafting regulations and statutes and proposing them to the Council.
5. Preparing the annual budget and getting the endorsement of the concerned higher authorities in accordance with the

Budget and Accounting Law.

6. Executing the instructions and orders of the Council.

7. Fixing the prices of moveable and immovable agricultural establishments and equipment and proposing the same to the Council.

8. Finding exceptional cases and proposing them to the Council.

9. Fixing and clearing the surplus state lands acquisitioned illegally.

10. Presenting the report on the acquisitioned and distributed lands to the Council.

11. Other obligations, duties and authorities which the Council entrusts to it.

Article 27. To alleviate differences emanating from application of land reforms, the state shall establish a Special High Court on land reforms.

Article 28. Decision made by this court is final and irrevocable. The court also has the authority to issue its decision, dismiss cases or give clearance.

Article 29. If during the handling of a case the lower specialised courts and overlooked the consideration of authentic documents on which the decision should have been based, or if the decision of the specialised court is repugnant with the law or to utter loss to the person or the state, the case shall be handled by the Special High Court.

Article 30. To settle property claims emanating from clearance or acquisitions the state shall establish permanent or mobile specialised courts.

Article 31. The specialised courts shall attend to solving disputes originating from land acquisition. No claim or complaint shall be entertained thirty days after official decision on land acquisition has been pronounced.

No court has the right to interfere in disputes arising from land relationship. Such disputes are referred to by the Office to the specialised land reforms court.

CHAPTER V

Article 32. Agricultural cooperatives shall be formed in accordance with the Cooperatives Law which was promulgated under Decree No. 861, dated Aqrab Nine, Afghan year 1333.

CHAPTER VI. Financial Affairs

Article 33. Allocations and credits needed for the implementation of this law and allotments required by the Office and for land reforms operation shall be made as part of the general budget of the country and shall be put at the disposal of the Office.

Article 34. Documents on ownership of distributed lands shall be deposited with the Agriculture Development Bank of Afghanistan. The Bank, on behalf of the state, is duty-bound to collect the annual installments due for payment by individuals from the price of the land.

From the funds thus collected, and when it is not adequate, with the financial assistance of the state the volume for which shall be estimated and included in the general budget of the country, the yearly installments to the previous owners shall be paid.

Article 35. The Agriculture Development Bank is duty-bound to study the credit needs of the deserving persons who may receive lands in areas where, in accordance with the provisions of this law, land distribution is undertaken, prior to distribution and to devise special, effective and possible programe for each area and to carry it out after getting the endorsement of the Council.

CHAPTER VII. Miscellaneous Provisions.

Article 36. The acquisition of the surplus ceiling land shall be undertaken when a prior official notification is issued by the Council in the area under consideration. Pending the acquisition of the surplus ceiling land referred to in Article 2, the proprietors shall continue to exploit it.

Article 37. A person who receives land cannot transfer its proprietorship or mortgage it till he pays all the installments of the price of land and fulfills all other obligations thereof.

Article 38. Sale and purchase of land shall take place in accordance with regulations devised by the Council.

Article 39. When a person who has received land does not pay three annual installments consecutively without reasonable excuse and ignores official notifications in regard to payment of installments thereof, the land shall be requisitioned by the state and shall be given to another person in accordance with the provisions of this law.

Article 40. All administrative procedures related to transfer of lands under the provisions of this law, one party of which is the state, are undertaken without any tax or tolls.

Article 41. The land revenue on land distributed shall be exacted from the new owner in accordance with the Lands Revenues Act from the date of handing over.

Article 42. When, without reasonable excuse, a person leaves his land and does not cultivate it within six months, the land will be requisitioned from him and given to deserving persons in accordance with the provisions of this law.

Article 43. The Council, in accordance with the provisions of this law shall devise regulations and statutes and after legislation shall enforce them.

Article 44. This law is enforceable one year after publication in the Official Gazette.

The 1975 Statistics Law of Afghanistan

(as published in the Kabul Times, August 21, 1976)

SECTION I

Article 1. Considering Act No.436 of the Cabinet dated 20-1-1353, which has been signed and approved by the President and Prime Minister of the Republic of Afghanistan and has been enacted by Executive Order No. 102 dated 22-1-1353 of the Prime Ministry, the Central Statistics Office with the following objectives has been established directly under the Prime Minister's authority:

A. To establish a scientific system of statistics, for collection of statistical data and information to provide for an effective and better execution of activities, programs and plans of guidance and direction of economic and social affairs.

B. To centralize, unify and coordinate all statistical activities and avoid duplication of functions.

C. To collect, measure, analyse, evaluate and publish continuous and constant reliable and required data and statistics based on scientific and international standards.

SECTION II -- Central Statistics Office (CSO) Authority

Article 2. The Central Statistics Office has been empowered with the following functions and responsibilities:

A. To design programs for data collection, carrying out statistical surveys, conducting population censuses and compilation of related data, figures and statistical information within the framework of approved statistical objectives and policy.

B. Design and preparation of forms, procedures, questionnaires and tables for the implementation of approved statistical programs and activities and for establishing a continuous and constant system of data collection and distribution.

C. To obtain, analyse, test, compile and unify statistical data and figures, and publication of compiled data.

D. To design programs and carry out the data processing programs of the data and information collected as a result of surveys and other statistical programs.

E. To print and publish annual statistical information about Afghanistan.

F. To arrange and conduct professional training programs for the purpose of furnishing and providing more information for the CSO personnel in various branches of statistics and raising their level of understanding and qualification.

G. To establish ways and means to utilize all personnel, equipment, commodities and funds assigned and provided for the statistical activities in the Government agencies, enterprises, municipalities, public and private institutions to a maximum extent.

H. To establish and maintain coordination and harmonization among all statistical activities carried out by Government agencies, enterprises, municipalities, projects and public and private institutions by introducing the following:

1. Unified terminology, manuals, definitions, procedures, forms and tables.
2. Centralization of statistical surveys and researches.
3. Assigning professional statistical personnel.
4. Implementation of the required statistical services for the Government agencies, enterprises, municipalities and all other public and private institutions.

I. Determination and approval of the qualification and definition of functions of the professional statistical experts and advisors who are being employed by Government agencies, enterprises, projects and public and private institutions for the purpose of improving statistical activities.

J. To establish and develop a national statistical information centre and a data bank for the purpose of storage and distribution of statistical information about Afghanistan.

Article 3. To design and conduct statistical programs occasionally and continuously in the various fields and activities of national economy which is required for socio-economic planning including collection, compilation and analysis of the statistical information and data concerning following objectives:

1. Agricultural statistics.
2. Energy and industrial statistics.
3. Mining and construction statistics.
4. Communication and transportation statistics.
5. Domestic and foreign trade statistics (balance of payments).
6. Social services statistics.
7. Price and banking statistics.
8. Manpower and labor statistics (labor force).
9. National accounts (finance and national income).
10. Household income and expenditure statistics.
11. Demography and censuses.
12. All other statistics related to various aspects of the economy.

Note: All the above mentioned activities and statistical terminology will be defined, interpreted and implemented on the basis of international standards and statistical definitions.

Article 4. To prepare a statistical lexicon and necessary procedures to facilitate the coordination of collecting and utilization of data and statistical information.

Article 5.. To study and approve all statistical programs which may be undertaken by individuals and legal institutions, before such programs are implemented. Also issuance of permits concerning publications of the collected data and information of the various activities and sectors of the country.

Article 6. Exchange of statistical information with the United Nations, national and international organizations and scientific statistical centers.

Article 7. When considered necessary, participation in various international statistical seminars, conferences and workshops.

Article 8. All personnel and official staff of the Central Statistics Office who are officially assigned to prepare, analyse and evaluate reports and data are legally bound to take an oath that they will not disclose classified (confidential) data and statistical information.

Note: The above mentioned decree also applies to all persons in the various statistical activities in the CSO.

Article 9. Officials and persons assigned to CSO are forbidden to divulge classified statistical data and information. If classified (confidential) statistical data and information are revealed for the personal benefits and other purposes or if the confidential or restricted data and information are intentionally altered or forged, such acts are legally considered crime, and the persons committing such acts shall be punished according to law.

SECTION III--Organization

Article 10. According to the Budget and Accounting Law as well as the Organization's law of the state, CSO shall have its own budget and shall be directed by a President General. The President General of the CSO shall have full authority and responsibility for all legal and official functions and affairs of CSO.

Article 11. The Organization of CSO is composed of a President General, professional commission and committees concerned with inspection, evaluation, consultation, and functional and administrative departments.

Article 12. The President General and heads of the departments of CSO will be appointed from persons who have academic education in statistics or economics or from persons with sufficient experience in the mentioned fields.

Article 13. The Organization and budget of CSO, its departments and related offices shall be included in the Government's annual budget in accordance with the budgetary procedures.

Article 14. CSO shall have a professional statistical commission. The commission shall include professional and qualified staff members of CSO and professional and high ranking representatives of Government agencies. Members of the commission shall be appointed on the basis of the CSO President General's proposal and approval of the Prime Minister. The professional statistical commission shall have advisory authority and shall express its views on statistical and policies and programs and other related specialized and professional activities and subject matters. Decisions of the commission shall be enforced after the approval of the CSO President General.

SECTION IV--Miscellaneous

Article 15. All Government agencies, public enterprises and institutions and all actual and legal persons are legally bound to submit to CSO all information needed for arranging and organizing related statistical information systems for the purpose of planning and direction of economic and social affairs of the country, with the exception of State classified data and documents. Such reliable statistics should be based on facts and shall be provided to authorized personnel of CSO when it is required. Information submitted by actual and legal persons are only used for statistical purposes.

Article 16. Government agencies and public enterprises and institutions are bound to provide to CSO all required equipment and vehicles, supplies and services which are needed during the censuses and complete and general statistical surveys in accordance with the Government decisions.

Article 17. During census enumeration and complete agricultural, economic and social surveys all individuals and citizens of the country, except those serving under national defense and security as well as enumerators, are bound to stay in their regular places and localities.

Article 18. During the census activities and statistical surveys, CSO's assigned officials and enumerators are bound to follow all CSO's instructions and directions without any bias.

Article 19. All statistical data and information collected and compiled by CSO as a result of census and statistical surveys are preserved and their general results will be published.

Article 20. Persons whose statements, speeches or actions disturb public order during census enumeration or complete surveys shall be indicted for the act of disturbing public order.

Article 21. The competent authority for population registration and issuance of citizenship cards based on internal standards and in accordance with legal procedures shall be the department of Population Registration of the Ministry of Interior.

Article 22. Official statistics shall be the data and information which have been published, distributed or verified by CSO.

Article 23. All legal procedures and regulations which are in contradiction to the text of this law shall be void from the date this law comes into force.

Article 24. This law shall come into force when published in the *Official Gazette*.

(KT, 8/21/75)

FOREIGN AND DOMESTIC PRIVATE INVESTMENT LAW OF 1353 (1974)

This is an unofficial publication of the approved English language version of the new investment law. The titles to the articles appear only in the English version and are not part of the law. In the event of a difference in interpretation between the English version and the official Dari version, the Dari version shall prevail.

I N D E X

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June 10, 1974

ARTICLES 16. If a trade organization cancels or otherwise invalidates a sales contract, information of such cancellations or invalidation shall be given to the Ministry within one month of its occurence.

17. Those trade organizations which have entered into valid contracts of purchase for import and have placed orders before the enforcement of these regulations, shall send one copy each of every pro forma invoice or purchase contract to the Ministry within two months from the publication of these regulations. Failure to do so will make them liable to the penalties of Articles 11 and 12.

18. Those trade organizations which have already entered into valid sales contracts for export, including sales by consignment, before the enforcement of these regulations, shall send one copy each of such contracts or consignment notes, to the Ministry, giving full particulars such as description, quality, quantity, price, delivery and all relevant information relating to the goods exported within two months of the publication of these regulations. Failure to do so will render them liable to the penalties of Article 14.

19. The Ministry shall be the sole authority for administering these regulations. Any authority now being exercised by any other ministries or Government Departments are hereby transferred to the Ministry.

Technical specifications and requirements relating to technical and specialized goods shall be laid down by the relevant Ministries and departments.

20. In order to enforce these regulations, the Ministry will prepare a separate manual of instructions.

21. These regulations will be enforced after publication in the Official Gazette.

Article I. Purpose

The purpose of this law is to encourage, protect, guide, and control private investment for the creation and expansion of industries, and to provide necessary collaboration between public and private investment for the purpose of the progress, coordination, and balanced development of the national economy.

Article II. Characteristics of Desirable Investments

For the purpose of increasing national income, private investment shall be based on a majority of the following bases/characteristics:

1. Maximum use of Afghan raw materials,
2. Maximum use of Afghan manpower,
3. Import substitution,
4. Increase in quantity and value of exportable items,
5. Satisfaction of the common needs,
6. Use of Afghan industrial products, and
7. Maximum value added.

Article III. Qualifications of Private Investments

Private investments by real persons or legal entities shall benefit from exemptions and favorable treatment and shall be obliged to fulfill their obligations as specified in the present law, provided that the following conditions are met:

1. The investment should have been officially approved and registered by the Investment Committee according to the provisions of the present law.
2. The investment should be made by real persons or legal entities authorized to conclude and execute such transactions.
3. The books of account of the investment should be audited annually at the expense of the investor by an independent auditor who meets international standards and who is acceptable to the Ministry of Finance of Afghanistan.
4. The investment is within the scope of the field of investment and projects determined by the Investment Committee to be appropriate and acceptable for private investment under the present law.

Article IV. Scope for Private Investment

The Investment Committee shall meet at least once a year to determine the list of approved projects and shall cause the list to be published at least once a year in the local press.

Article V. Benefits and Prerogatives

Investments that have been approved by the Investment Committee according to the provisions of this law shall beneift from the following exemptions and special treatment:

1. Exemption from taxes on all income of the company for a period of four consecutive years beginning with the

year in which the first sale of goods or services of the approved investment occurs.

2. Exemption from personal income tax and corporate tax on all dividends for four consecutive years beginning with the year in which a dividend is first distributed, provided that the tax exemption shall in no event extend beyond the seventh year from the date of approval of the investment.
3. For projects that are going to be established outside of Kabul Province, the duration of the exemptions referred to in paragraphs (1) and (2) of this article shall be increased by two years.
4. For capital goods, spare parts for replacement, raw materials, and semi-finished goods not produced in the country and necessary for the establishment or current production of the approved investment, the following favorable customs duties are applicable:

   Capital goods: exempted (in accordance with Article 26 of the Customs Law).

   Spare parts: ten percent (on the basis of the invoice for the goods at the customs port or the unit price).

   Raw materials and semi-finished goods: twenty percent maximum (on the basis of the invoice for the goods at the customs post or the unit price).

   Within the twenty percent maximum rate, the customs duties for individual raw materials and semi-finished goods shall be determined and announced by the Investment Committee at least once a year prior to the beginning of the year on the basis of their classification and considering the custom duties on similar imported goods and the provision of Article II of the present law. Passenger automobiles, ordinary trucks, ordinary construction materials, and office furniture shall in no event be exempted from the customs duty.

   Imports that come under the above exemptions or reductions must be registered by the Customs Presidency of the Ministry of Finance and a copy of the registration must be sent to the Chairman of the Investment Committee.

   If a dispute arises as to the interpretation of the present law with respect to whether a specific import is to be regarded as essential, such dispute shall be considered in the first instance by the Investment Committee, which shall express its views. If the Investment Committee opinion is adverse to the petitioner, he may appeal to the Primary Commercial Court in Kabul whose decision shall be final and binding.
5. Approved investments are exempt from payment of sukuk taxes, registration fees, and other legal fees levied by the court in connection with the preparation of commercial and judicial documents and deeds related to bank transactions. However, investors are required to pay court service fees for the completion of procedures necessary for the above-mentioned documents and deeds at the agreed upon rates in the schedule in Appendix A of the present law.

6. Interest on foreign loans that are part of an approved investment is fully exempt from income taxes.
7. Products of an approved investment shall be exempt from payment of export taxes according to the provisions of the Customs Law, provided that such products are permitted to be exported.

Article VI. Proper Use of Benefits

Proper use of the exemptions and prerogatives provided in the present law shall be controlled by the Investment Committee. In case of proof that an investor abuses the exemptions and prerogatives, the Investment Committee has the authority to withdraw these benefits partially or entirely.

Article VII. Capital, Profit, and Debt Service Repatriation

Capital, profits accruing to foreign investors, and interest installments on loans received from abroad may be freely repatriated in the original foreign currency on the basis of the Da Afghanistan Bank free market rate in accordance with the following conditions:

1. Payment of principal and interest to the extent of the obligation in the credit agreement.
2. Profits of the foreign investment at the end of any fiscal year after submission to the Ministry of Finance of an auditors certificate in accordance with Article XIII of the present law.
3. Registered foreign capital and such reinvested profits as shall have been registered after five years from the date of approval of the investment at an annual rate not to exceed twenty percent of the total foreign capital invested and registered.
4. With respect to the imposition of foreign exchange controls, the foreign investors shall enjoy equal rights with Afghan nationals regarding the availability of foreign exchange.

Article VIII. Licensing Fees for Patents and Know-how

The purchase price of licensing fee for patents or know-how that are part of an approved investment may be repatriated in accordance with the legal obligation to make such payments, provided that such purchase price or licensing fee has been approved by the Investment Committee as constituting a part of the approved investment.

Article IX. Non-discrimination According to Nationality of Capital

There shall be no discrimination between Afghan capital and foreign capital invested pursuant to this law as regards facilities, prerogatives, tax and customs obligations, keeping of accounts, and judicial and arbitration procedures.

Article X. Evaluation of Investment-in-kind and Intangibles

Investments in kind and intangible assets shall be evaluated at current international market prices. In case of disagreement, the valuation shall be done by an independent professional appraiser acceptable to the Investment Committee.

Article XI. Repatriation of Expatriate Salaries

Foreign personnel of approved enterprises may repatriate up to sixty percent of their income net of taxes through Da Afghanistan Bank at the latter's free market rate of exchange.

Article XII. Equal Treatment of Foreign and Afghan Nationals

Foreign companies, investors, and personnel within the scope of this law shall be subject to the same obligations as similarly situated Afghan nationals with respect to rights, taxes, customs duties, and other fiscal obligations.

Article XIII. Accounting and Auditing

Enterprises within the scope of this law are required to maintain books of account, a balance sheet, and a profit and loss statement which must be audited annually by an independent auditor who meets international standards and is acceptable to the Ministry of Finance of Afghanistan. Copies of the auditor's report shall be submitted annually by the private enterprise to the Ministry of Finance and the Chairman of the Investment Committee.

Article XIV. Sale of Shares

Shares of approved investments may be freely sold to any Afghan or foreign national, provided that such sale should be within the limit set up in Article XVI of this law and in accordance with the Commercial Code of Afghanistan; however, these shares cannot be sold to a foreign government or governmental agency.

Article XV. Transfer of Proceeds of Sale of Shares and of Liquidation

The proceeds of the sale of shares of foreign nationals in an approved investment sold to the Government of Afghanistan or to Afghan nationals may be transferred through the Da Afghanistan Bank at the latter's free market rate of exchange in accordance with Article VII of this law.
In case of liquidation or bankruptcy, after the completion of the required legal procedures therefor, the remaining net assets belonging to foreign nationals after the liquidation are transferable abroad as provided above.

Article XVI. Limitation of Foreign Equity

Foreign investment under the present law shall be made in the form of a joint venture with Afghan capital and the share of foreign investment in a given investment cannot exceed forty-nine percent.

Article XVII. Government Purchase of Local Products

Government departments and enterprises are required to purchase their necessary supplies and services from enterprises established under the provisions of this law, provided that such supplies and services produced in Afghanistan shall not be substantially different than similar imported goods and services and that the price of the local goods and services shall not be more than fifteen percent higher than importable equivalents.

Article XVIII. Expropriation

Property of an approved investment cannot be expropriated except as provided for by the applicable law and upon issue of an order of the competent court. Expropriation of the property of an approved investment can be carried out only

in the public interest and after compensation made according to the provisions of the law.

Article XIX Disputes

Except for the case mentioned in the foregoing article, disputes arising from the application of this law between the Investment Committee and foreign nationals shall be settled in accordance with the Convention on the Settlement of Investment Disputes Between States and Nationals of Other States, provided that the Investment Committee and foreign investor agree to do so. Such agreements shall be transmitted to the Secretary General of the International Center for the Settlement of Investment Disputes as provided by the above Convention.
In the absence of agreement by the Investment Committee and foreign investors to submit to arbitration as provided above, disputes between the Investment Committee and foreign investors shall be settled as follows. Each party shall appoint one arbitrator, who shall then jointly select a mutually-acceptable third arbitrator within thirty days. If within this period a third arbitrator is not selected, or if the second arbitrator is not appointed within thirty days after the other party has appointed and given notice of its arbitrator, then such arbitrator or arbitrators shall be appointed by the Secretary General of the above-mentioned International Center.
The arbitral tribunal composed of the above three arbitrators shall determine its own rules of procedure and shall assess costs between the parties.
Decisions shall be taken by majority of the arbitrators.
The arbitral award shall be in writing, shall contain a statement of the reasons on which it is based and shall be published in the Official Gazette.
The arbitral award shall be accepted by the parties as the final adjudication of the dispute.

Article XX. Investment Committee Composition and Operation

The Investment Committee shall be composed of the following ministers or their authorized representatives: The Minister of Planning, the Minister of Commerce, the Minister of Mines and Industries, the Minister of Finance, and the Minister of Agriculture and Irrigation. The Minister of Planning shall serve as permanent chairman of the Investment Committee. In his absence, the Minister of Commerce shall act as chairman.
The Investment Committee shall convene at least once each month to consider investment applications and related matters. Decisions of the Investment Committee shall be by simple majority vote of the members of the committee.
The Investment Committee shall prepare, for submission to the government, the regulations necessary for achievement of the goals established in the present law.
The Investment Committee shall undertake selected and effective measures in accordance with the provisions of this law for the fulfullment of its objectives.

Article XXI. Single License and Import-Export Restrictions

The license issued on the basis of final approval by the Investment Committee shall constitute the only license required under the Law of the Republican Government of Afghanistan for an approved investment. The approved investment cannot export goods which are not of its own production nor import goods other than those necessary for its own production.

Article XXII. Abrogation of Former Law and Retroactivity

1. After the effective date of this law, the Foreign and

Domestic Private Investment Law of 1345 shall stand abrogated.

2. The investments which have been approved under the terms of the Foreign and Domestic Private Investment Law of 1345 are obliged to offer foreign shareholdings for sale on the basis of the provisions of Article XVI of the present law.

Article XXIII. Effective Date of Present Law

This law shall enter into force after publication in the Official Gazette.

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A P P E N D I X A

Schedule of Court service fees
for approved investments

Registered Amount	Deeds	Other Registered Documents
Up to Afs. 1,000,000	Afs. 2,000	Afs. 1,000
From 1,000,001 to 5,000,000	Afs. 8,000	Afs. 4,000
From 5,000,001 to 10,000,000	Afs. 20,000	Afs. 12,000
From 10,000,001 to 15,000,000	Afs. 40,000	Afs. 20,000
From 15,000,001 to 20,000,000	Afs. 60,000	Afs. 32,000
From 20,000,001 to 30,000,000	Afs. 80,000	Afs. 40,000
From 30,000,001 to 50,000,000	Afs. 120,000	Afs. 60,000
Above 50,000,000	Afs. 200,000	Afs. 80,000